

**TOWN OF GREENLAND
NEW HAMPSHIRE
ANNUAL REPORT**



For the year ended December 31, 2007

TOWN OF GREENLAND

Town Clerk/Tax Office 431-7111 ext. 110		Monday Tues. – Friday	Noon – 8:00 PM 9:00 AM – 4:30 PM
Town Office 431-7111 430-3761 (Fax)	Office Hours	Monday – Friday 9:00 AM – 4:30 PM	
Selectmen	Meetings	2 nd & 4 th Monday 7:00 PM	
Building Inspector 431-7111 ext. 107 OR 431-3070		Monday - Friday 8:15 AM – 4:15 PM	
Police Department 431-4624	Office Hours	Monday – Friday 8:30 AM - 3:30 PM	
Health Officer Animal Control Officer		433-3169 431-4624	
Weeks Library Hours 436-8548 Email: weekspl@comcast.net Website: www.weekslibrary.org		Monday & Thursday Tues., Wed., Friday Saturday (except July-August)	10:00 AM – 8:00 PM 10:00 AM – 5:00 PM 9:00 AM – 1:00 PM

Meetings

<u>Board</u>	<u>Location</u>	<u>Date</u>	<u>Time</u>
Library Trustees	Library	2 nd Monday	4:30 PM
Fire Department	Fire Station	2 nd , 3 rd , 4 th Tuesdays	7:30 PM
School Board	School	3 rd Monday	6:30 PM
Planning Board	Town Office	1 st & 3 rd Thursday	7:00 PM
Recreation Comm.	Town Office	1 st Monday	7:00 PM
Conservation Comm.	Town Office	2 nd Monday	7:00 PM
Zoning Board	Town Office	3 rd Tuesday	7:00 PM
Budget Committee	Town Office	As needed/ Posted	
Mosquito Control	Town Office	As needed / Posted	

Visit the Town of Greenland's Web Site: www.greenland-nh.com for meeting agendas, minutes, important forms and up-to-date information. Webmaster: Ron Gross rgross@greenland-nh.com

COVER PHOTO: Winnicut Road, Taken by Robert Cushman

Annual Reports

of the Town of

Greenland

New Hampshire

**FOR THE FISCAL YEAR
ENDING DECEMBER 31**

2007

AS COMPILED BY THE TOWN OFFICERS

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Town & School Warrants & Budgets

Colored Pages

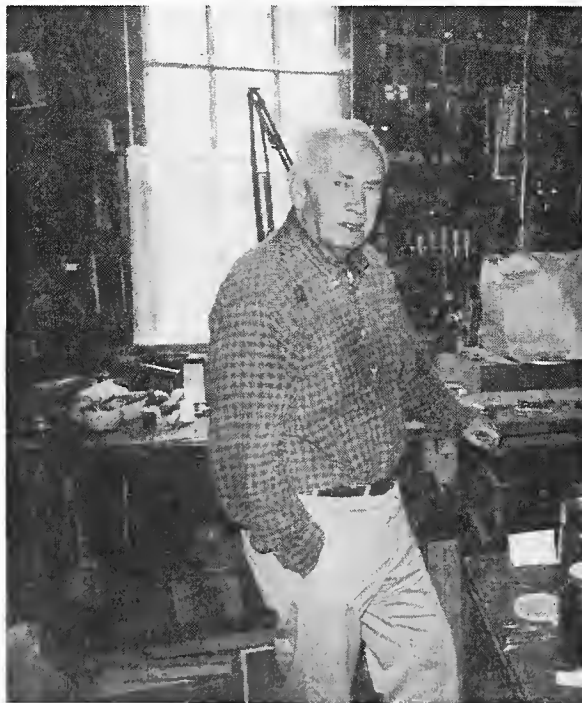
Many of the photos throughout this report were taken by Lizbeth Cummings and Robert Cushman.

❧ DEDICATION ❧

The Town of Greenland's Annual Report for 2007 is dedicated to the memory of the following persons who served in Town government positions – both elective and appointive, as well as those persons that were active in community service. An appreciative community honors their years of public service.



Captain Sigmund V. Wroblewski 1/8/07
Selectman, 1969-1972
Planning Board Member -1969
Board of Adjustment - 1969



Robert Hunkins 2/14/07
Special Police Officer 1975



Greenland's Town Clock

In the genealogy of his family that was published in 1907, Herbert I. Brackett wrote of one of his relatives:

Simeon Smith Brackett was born February 11, 1848, in Greenland, N.H., where he has resided since, except [for] a short period when he dwelt in Roxbury, Mass.; is a dealer in lumber and grain; has served as chairman on the board of selectmen and for several years as trustee of the Congregational church society... Married October 10, 1877, Sarah Abby Barrell, born June 29, 1846, daughter of Charles Colborn Barrell and wife, Sarah Johnson Cutts, of York, Me. Issue:

1. Blanche, b[orn] 7 Dec., 1878; d[ied] 10 Dec., 1878.
2. Ellen Augusta, b. 14 Apr., 1882; is a teacher, a graduate of Smith's college, North Hampton [sic], Mass.
3. Colborn Barrell, b. 19 May, 1884.

For some reason, the genealogy failed to mention that Colborn Barrell Brackett was a 1906 graduate of Dartmouth College.

In his Rambles About Greenland in Rhyme, published in 1900, Micajah Otis Hall (1822-1902) had described Simeon S. Brackett as a man "by whom the race [of Bracketts] is still preserved." All too soon, the words of Mr. Hall and Herbert Brackett would acquire a tinge of irony and sadness that their writers could hardly have foreseen.

Simeon S. Brackett and his family lived at today's 240 Great Bay Road, in a house believed to have been built by his ancestor Lieutenant Joshua Brackett (1672-1749) around 1735. Mr. Brackett's principal occupation was that of a sawmill proprietor, with the grinding of grain and the conversion of apples to cider as seasonal sidelines. His was not an easy life. An 1875 newspaper item said that, "notwithstanding Mr. Brackett is crippled to such an extent as to require the aid of crutches, he is the most active business man in Greenland, and can perform as much ordinary farm labor as the best of farm hands." On May 12, 1879, according to newspaper accounts, he was thrown from his wagon while riding between Newmarket and Rockingham Junction, "by his horse taking fright at a passing train, and had his right leg broken in two places." In 1897, a sawmill that Mr. Brackett owned on the headwaters of Berry Brook, near the Breakfast Hill railroad station, burned down, probably ignited by a spark from a passing train; the mill was uninsured, and his loss was about \$3500. In 1901, a bicyclist ran into Mr. Brackett's horse, at night, near the March mansion at today's 75 Portsmouth Avenue; he was again thrown from his wagon, and broke an arm. When Simeon Brackett, a faithful Christian, sought solace in Scripture, he must have found the book of Job an apt resource.

After his sawmill burned in 1897, Mr. Brackett rented the Union Mills, on the east side of the Winnicut River, next to the bridge, and in 1898 he took a twenty-year lease on the property, where his employees sawed large quantities of lumber every year. His service on Greenland's board of selectmen lasted from 1897 to 1901.

According to an obituary, Mr. Brackett had once been a student at Boston (or possibly Roxbury) Latin School, and he certainly took pains with the education of his two surviving children. In 1899, Ellen A. Brackett graduated from Greenland's tiny high school, located in the old Brackett Academy building on today's Central School site. As young Greenland people who

wanted to go to college often did in those days, she entered the superior Portsmouth High School that fall for a post-graduate course. Her brother Colborn may already have been attending the school; in the September 16, 1899 Exeter News-Letter, the paper's indefatigable Greenland correspondent, Mary Izette Holmes (1838-1918), reported that the siblings "go and return daily on their wheels" (i.e., bicycles). Ellen completed her course at Portsmouth High in 1900, and entered the class of 1904 at Smith; Colborn graduated in 1901, returned for a post-graduate year of his own, and entered Dartmouth. By 1906, both had embarked on what appeared to be promising careers.

The death of Colborn Barrell Brackett from scarlet fever, on May 2, 1907, at the age of 22, must therefore have shocked Greenland's entire population. Miss Holmes wrote of him:

He was an idolized son and brother in a delightful parental home, finely educated, graduating from Portsmouth high school in 1901, being orator of his class and presenting to it the class gift. After a year in the post-graduate work in the same school he entered Dartmouth college. Soon after he joined the Kappa Kappa Kappa fraternity and was also a member of the Dragon Senior society. He graduated from Dartmouth in June, 1906, and in the latter part of July he entered the employ of the Safety Insulated Wire and Cable company of Bayonne, New Jersey, where he was steadily promoted, holding the position of chief clerk at the time of his death.

Colborn Brackett's funeral was held at his home on May 4, 1907, followed by burial in Prospect Hill Cemetery. The following month his sister Ellen broke her arm, "while hastily alighting from a carriage, in which she was seated with her father." It must have seemed to their friends that Simeon and Abby Brackett's family had suffered as many misfortunes as anyone should have to endure.



Brackett's Saw Mill



Mary I. Holmes (1838-1918)

Within a year, however, the News-Letter of March 20, 1908, was obliged to state that "The fatal illness of Miss Ellen A. Brackett, at first reported somewhat doubtfully as scarlet fever, upon further intelligent investigation has been pronounced ptomaine poisoning, resulting from food eaten late the evening previous to the sudden attack of the next morning." Miss Holmes had another lengthy death notice to write:

The grass, nature's constant benediction, has scarcely had time to spread its soft mantle over the newly-made grave of our beloved Colborn Brackett ere another is opened for the dear sister, who during the Sabbath afternoon of March 8th heard in the silence of her soul the voice of her Lord lovingly calling her homeward. . . .

After Miss Brackett left school and college work she entered upon school teaching, her chosen vocation, meeting with unqualified success at Fairburn, Ga., at Tupper Lake, N.Y., and more recently at the Gardiner school, 607 Fifth avenue, New York City, where she began the illness on Wednesday that resulted fatally...on the following Sabbath in the presence of her parents, whose hands were clasped in hers until she passed to that mystic bourne from whence is no return.

Letters of condolence from the nominal principal of the Gardiner school, from teachers, schoolmates, friends in various places of her sojourn here and there, are fragrant with the richest testimony to her attractive personality, her amiability, her thorough, conscientious work as a teacher, all laden with the deepest appreciation of her bright mind, her spotless character and their sense of personal loss. Such testimonials intensify the consciousness of our own loss.

On Thursday afternoon [March 12] prayers were offered at the parental home, followed by services at the Congregational church audience room, conducted by her pastor, Rev. Dr. Edward Robie, who paid loving, well deserved tribute to her memory ...

There was a committal service by Dr. Robie at the grave in the beautiful lot in the cemetery on the hill, where now side by side in their final resting place are the brother and sister, lovely and pleasant in their lives, and in their death they were not divided.

For over a year, the Simeon Bracketts were left to grieve in silence. At the annual Congregational parish meeting on April 5, 1909, however, according to the Portsmouth Herald,

Mr. Simeon S. Brackett asked permission to place in the steeple of the church a clock which he and Mrs. Brackett wish to present to the town in memory of their children, and to be known as the Ellen and Colborn memorial clock. This generous gift will be of value to every inhabitant of the town and a more lasting and useful memorial to two short and beautiful lives could hardly have been devised.

According to church records, it was voted "that a petition of Simeon S. and Abby B. Brackett to place a standard four-face tower clock in the steeple of the Congregational Meeting-house as a gift to the town in memory of their children Ellen and Colborn be granted." Miss Holmes noted that "The work will probably be done in the coming autumn."

In her column of Nov. 5, 1909, she reported that the job was finished:

The Howard standard four-face tower clock, given by Simeon S. and Abby Barrell Brackett, in memory of their children, to be known as the Ellen and Colborn memorial, has been placed in position on the steeple at the Congregational church edifice and the work connected with it completed. It has been also formally presented to and accepted by the town as a gift. Already its sweet tones are falling pleasantly on the listening ear as it steals into our quiet dwellings in the silent watches of the night, its voice distinct as a passing footfall or soft and low in its greeting by the wayside paths....

A marble tablet with the following inscription has been placed upon the wall in the vestibule of the Congregational church:

"The clock on this church is given to the town of Greenland by Simeon S. and Abby B. Brackett in memory of their children Ellen Augusta and Colborn Barrell Brackett. October 1909."

Another memorial to Ellen exists in Smith College. The class members of '04, who lived in the Hubbard House with Ellen, raised a sum of money and gave [it] to the college as a memorial fund to be used for needy students.

A bolt of lightning that struck the church steeple on July 25, 1910, "made a pathway from the extreme top of the steeple to the top of the clock-face," according to Miss Holmes, "burnt the gilding from one hand," and somewhat damaged other parts of the building, necessitating the employment of "carpenters, a painter, a plasterer, [and] a lightning-rod workman, each one for hours or days."

Our ancient church building, around which cluster so many tender and beautiful memories, is very dear to us,.. but as we stood around it after last week's disaster,... only gratitude was welling up in the heart that it was saved from the devouring flame, followed as it must have been (with the southwesterly wind) by the destruction of the lovely nearby residences. We were also anxious to know if the clock had been injured and silenced, but when it pealed out at four o'clock its sweet tones which all have learned to love, especially as it echoes

"In the silent dead of night

Clear as a passing footstep's fall,"

it seemed with its almost sublime calmness a benediction to reassure us, as though nothing unusual had happened.

Miss Holmes, who lived at today's 517 Portsmouth Avenue, clearly enjoyed hearing the nearby clock tolling the nighttime hours. Neighbors who disagreed were rewarded by a snowstorm that silenced the clock for several days in December, 1915. The attempted introduction of daylight saving time in May 1920 caused another problem, as Miss Holmes successor, Annie L. (Berry) Marden (1876-1969), noted:

The town clock was set ahead an hour on Sunday, but there being so many complaints, it was changed back to standard time. It is rather confusing if one wishes to go to Portsmouth on business or shopping, as they have adopted daylight saving time along with the railroads.

Subsequently, Greenland was persuaded to go along with the daylight-saving program on a permanent basis.

In 1919, the lease on the Winnicut sawmill having expired, Simeon and Abby Brackett sold their farm and moved to Exeter. Mrs. Brackett died on October 22, 1924, and her husband on March 30, 1925. "One who knew him well," a News-Letter reporter wrote, "has said of him that he was of the stuff of which saints are made." The couple were buried in Prospect Hill Cemetery, beside their three children. Greenland's town clock remains as a memorial to not only Colborn and Ellen Brackett, but their entire family.

Submitted by Mr. Paul Hughes



Ellen A. Brackett (1882-1908)

ELECTED AND APPOINTED OFFICIALS

MODERATOR

Dean Bouffard	Term Expires	2008
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TOWN CLERK-TAX COLLECTOR

Patricia Ferrelli (Resigned 8/31/07)		
“Marge” Morgan (Appointed 9/11/07)	Term Expires	2008

BOARD OF SELECTMEN

Paul Sanderson, Chairman	Term Expires	2008
Bruce Dearborn, Vice Chairman	Term Expires	2010
Mo Sodini	Term Expires	2009
Jon Wendell	Term Expires	2010
Charles H. Cummings, Jr.	Term Expires	2008

TREASURER

James Rolston	Term Expires	2008
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SUPERVISORS OF THE CHECKLIST

Carol Scherer	Term Expires	2012
Virginia Wilbur	Term Expires	2008
Winston “Gus” Gouzoules	Term Expires	2010

NH STATE SENATE (District 24)

Senator Martha Fuller-Clark	(603) 436-2464
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REPRESENTATIVE TO THE GENERAL COURT (District 17)

Michael Marsh, Representative	michael.marsh@leg.state.nh.us
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U.S. REPRESENTATIVE

Carol Shea-Porter	Manchester Office (603) 641-9536
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U.S. SENATOR

John E. Sununu	Portsmouth Office (603) 430-9560
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BOARD OF ADJUSTMENT

Stephanie Glennon, Chairman	Term Ends	2009
Donald L. Arsenault	Appointment Ends	2008
Chris Halligan, Vice Chairman	Term Ends	2009
Lizbeth Cummings	Term Ends	2010
Tina Ho Wendell	Term Ends	2010
Ron Gross, Alternate	Term Ends	2008

TRUSTEES OF THE TRUST FUNDS

Leroy Syphers, Secretary	Term Expires	2010
George Hayden	Term Expires	2009
Richard Rugg	Term Expires	2008

CEMETERY TRUSTEES

Leroy Syphers, Chairman/Bookkeeper	Term Expires	2010
Henry Fieldsend	Term Expires	2009
Richard Rugg	Term Expires	2008

PLANNING BOARD

John McDevitt, Chairman	Term Expires	2009
Debra Beck, Vice Chairman	Term Expires	2009
Aidan Moore	Term Expires	2010
Ron Gross (Resigned 12/07)	Term Expires	2008
Stu Gerome	Term Expires	2008
Bill Bilodeau	Term Expires	2010
Jon Wendell, Selectmen's Representative	Term Expires	2008
Ken Fernald, Alternate	Term Expires	2008
Rich Winsor, Alternate	Term Expires	2008

LIBRARY TRUSTEES

Carolyn Weeks-White, Co Chairman	Term Expires	2009
Adele Wick, Co-Chairman	Term Expires	2008
Dale Rockefeller	Term Expires	2010
Tracy Graffam	Term Expires	2009
Julie Gilston	Term Expires	2010
Abbey Rockefeller, Youth Advisor to Library Board		

CONSERVATION COMMISSION

Richard Mauer, Chairman	Appointment Ends	2008
Chip Hussey, Vice Chairman	Appointment Ends	2008
Nancy Zuba	Appointment Ends	2009
Debra Beck	Appointment Ends	2009
Jane Man	Appointment Ends	2010
Wallace Berg, Alternate	Appointment Ends	2010

BUDGET COMMITTEE

Mary McDonough, Chairman	Term Expires	2008
Robert Krasko, Vice Chairman	Term Expires	2009
Tabita Cronin	Term Expires	2009
R. B. Laurence	Term Expires	2009
John Weeks	Term Expires	2010
Patrick Walsh	Term Expires	2010
Deb Furino	Term Expires	2008
Michael Marsh	Term Expires	2008
Frank Patterson (Appointed)	Term Expires	2008
Mo Sodini	Selectmen's Representative	
Jim Haslam	School Board Representative	

RECREATION COMMITTEE

Brian Pafford, Chairman	Appointment Ends	2009
Bill Williams	Appointment Ends	2008
Chris Keenan (Resigned)	Appointment Ends	2008
Jose Roy	Appointment Ends	2009
Erica Rahn	Appointment Ends	2010
Carol Destefano	Appointment Ends	2010
Cynthia Smith	Appointment Ends	2010

BUILDING INSPECTOR/CODE ENFORCEMENT

Robert Cushman

TOWN COUNSEL

Peter Loughlin, Esquire

ROCKINGHAM PLANNING COMMISSION

Commissioners

Ron Gross

Bruce Dearborn

CHIEF OF POLICE

Michael P. Maloney

POLICE DEPARTMENT

Full Time Personnel

Dawn M. Sawyer, Sergeant
David M. Kurkul, Detective
Wayne M. Young, Patrol Officer

David LoConte, Patrol Officer
James Cormier, Patrol Officer
Keith Dietenhofer, Patrol Officer

Part-Time Personnel

Theodore S. Hartmann, Patrol Officer
Thomas F. Simmons, Patrol Officer
Carole Smith, Administrative Assistant

Jeffrey T. Peirce, Patrol Officer
Wayne E. Stevens, Patrol Officer

HEALTH OFFICER

Wallace Berg
Jeffrey Canfield, Deputy

VOLUNTEER FIRE DEPARTMENT

Ralph Cresta, Fire Chief
Rick Hussey, Deputy Chief
Mo Sodini, Sec./Treasurer

EMERGENCY MANAGEMENT DIRECTOR

Kenneth Fernald

TOWN ADMINISTRATOR

kanderson@greenland-nh.com

Karen M. Anderson

TOWN OF GREENLAND 2007 TOWN MEETING MINUTES

The town met at the Greenland Central School on Post Road, Greenland, New Hampshire on Tuesday, the thirteenth day of March, 2007 at eight o'clock in the forenoon to elect officers and vote on questions required by law on the official ballot. The polls did not close before seven o'clock in the evening. Discussion and action on all other articles in the warrant took place at the Greenland Central School on Saturday, March 17, 2007 in the forenoon, beginning at eleven o'clock in the forenoon due to a storm delay.

Barbara Fleming announced the "Citizen of the Year" award for 2007 was Marie Hussey for all the volunteering she does throughout the year and being foremost in building a sense of community in Greenland.

ARTICLE 1

To choose all necessary Town Officers for the year ensuing.

Selectmen: (3 year term)	Jon Wendell Bruce Dearborn
Selectmen: (1 year term)	Charles H. Cummings, Jr.
Treasurer:	James Rolston
Supervisor of the Checklist:	"Gus" Gouzoules
Trustee of the Trust Funds:	Leroy H. Syphers
Town Clerk/Tax Collector:	Patricia Ferrelli
Planning Board:	William Bilodeau Aidan Moore
Library Trustee:	Julie B. Gilston Dale Rockefeller
Zoning Board of Adjustment:	Lizbeth Cummings Tina Wendell
Cemetery Trustee: (1 year term)	Richard Rugg
Cemetery Trustee: (2 year term)	Henry Fieldsend
Cemetery Trustee: (3 year term)	Leroy Syphers

ARTICLE 2

A. Amend the Zoning Ordinance of the Town of Greenland as follows:

1. Strike Section 3.7.1, Back lot building, from the Zoning Ordinances and install new section of the Subdivision Regulations under 4.4.1.1: A conditional use permit may be granted by the Planning Board for the creation of a back lot subdivision of an existing lot of record as of March 13, 2007, provided that all the following conditions are found to exist: a) Prior to the subdivision, the existing lot shall, 1. Have a minimum of 5 acres of gross area; and 2. Have a minimum of 220 feet of frontage on a town accepted road or a state highway where a driveway access permit may be granted; b) The subdivision will create one backlot only; c) The resulting backlot shall be accessed through a strip of land with a maximum width of 20 feet, owned in fee simple by the backlot, at the point of intersection with the town road or state highway; d) All lots resulting from the backlot subdivision shall comply with all provisions of the zoning ordinance, and applicable subdivision or site plan review regulations with the exception of road frontage on the backlot.

Recommended by the Planning Board

APPROVED

2. Remove Article 5, Parking requirements-Sections 5.1 through 5.3.5 (pages 38 & 39), from the Zoning Ordinance and relocate the parking requirements in the Subdivision and Site Plan Review Regulations.

Recommended by the Planning Board

APPROVED

3. To repeal and re-adopt the Building Regulations to clarify that the codes in force in the Town are the NH State Fire Code and the NH State Building Code, that all definitions, uses, and dimensions will be determined by reference to the Zoning Ordinance.

Recommended by the Planning Board

APPROVED

4. A proposed addition to Article III, Section 3.7.13: Parking Commercial Vehicles in the Residential District: A commercial vehicle with two or more axles which is registered, inspected and operable may be parked on a property within the residential district overnight and on weekends provided no commercial use as defined in Section 3.6.G takes place on the property. (By Petition)

Not Recommended by the Planning Board

NOT APPROVED

ARTICLE 3

To see what sum the Town will vote to raise and appropriate for the operating budget. The Budget Committee recommends \$2,448,117 the Selectmen recommend \$2,469,194. This article does not include appropriations voted in other warrant articles. (Majority vote required)

APPROVED (\$2,448,117)

ARTICLE 4

To see if the Town of Greenland will vote to raise and appropriate the sum of Two Hundred Fifty Thousand Dollars (\$250,000) to be deposited into the Road Improvement Capital Reserve Fund for the reconstruction of Portsmouth Avenue from the Town Office to the intersection of Post Road. Balance of project is anticipated to be funded in 2008. Improvements to include removal and replacement of existing road base, installation of sidewalks and curbing, and drainage. (Majority vote required)

Recommended by Board of Selectmen

Recommended by Budget Committee

John Weeks motioned to amend amount to \$200,000 with the intent of changing the length of the project. Motion failed 34 – 80. A yes/no ballot was requested and the article passed 86-40.

ARTICLE 5

To see if the Town of Greenland will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of future growth of the Weeks Public Library, to appoint the Library Trustees and Board of Selectmen as agents, and to raise and appropriate the sum of One Hundred Twenty-Five Thousand Dollars (\$125,000) to be placed in this fund. (Majority vote required)

Recommended by Board of Selectmen

Recommended by Budget Committee

APPROVED

ARTICLE 6

To see if the Town of Greenland will vote to raise and appropriate the sum of Fifty-Eight Thousand Seven Hundred Dollars (\$58,700) for the repairs and upgrades necessary to correct the deficiencies in the existing heating, lighting, and electrical systems and to cover other repairs associated with that work at the Weeks Public Library. (Majority vote required)

Recommended by Board of Selectmen

Recommended by Budget Committee

APPROVED

ARTICLE 7

To see if the Town of Greenland will vote to establish an Expendable Trust Fund for the Weeks Public Library, raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) for that fund and appoint the Trustees of the Library and the Selectmen as agents to expend from the fund for unforeseen or emergency repairs to the Weeks Public Library. (Majority vote required)

Recommended by Board of Selectmen

Recommended by Budget Committee

APPROVED

ARTICLE 8

To see if the Town will vote to raise and appropriate the sum of \$128,325 to fund 2007 stipends for the volunteer firefighters, EMT's and officers. Stipends to be paid based on the percentage of calls and training opportunities that the volunteers participate in. (Majority vote required)

Recommended by Board of Selectmen

Not Recommended by Budget Committee

Ralph Cresta motioned to reduce the amount to \$101,200.00. The amendment passed. The article passed on a yes/no ballot 98-10.

ARTICLE 9

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) to be deposited in the Fire Truck Capital Reserve Fund for a future fire truck purchase. (Majority vote required)

Recommended by Board of Selectmen

Recommended by Budget Committee

APPROVED

ARTICLE 10

To see if the Town will vote to raise and appropriate the sum of Twenty Five Thousand Dollars (\$25,000) for the purchase of two replacement defibrillator/monitors for use by the Fire Department, and to further withdraw from the Ambulance Special Revenue Fund an amount up to \$25,000 for that purpose. There is no impact to the 2007 tax rate from this article. (Majority vote required)

Recommended by Board of Selectmen

Recommended by Budget Committee

APPROVED

ARTICLE 11

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to purchase reflective house numbers for each property in the Town of Greenland to be attached on or near each mailbox to aid in emergency service responses. (Majority vote required)

Recommended by Board of Selectmen

Recommended by Budget Committee

NOT APPROVED

ARTICLE 12

To see if the Town will vote to raise and appropriate the sum of Twenty Seven Thousand Three Hundred Twenty-Two Dollars (\$27,322) for the purchase of a police cruiser to continue the town's vehicle rotation plan. (Majority vote required)

Recommended by Board of Selectmen

Recommended by Budget Committee

APPROVED

ARTICLE 13

To see if the Town will vote to raise and appropriate the sum of Fifty-Three Thousand Dollars (\$53,000) for the purpose of purchasing and installing an emergency back-up power generator at the Police Station. This article is dependent upon the Town receiving a grant of Thirty-Nine Thousand Seven Hundred Fifty Dollars (\$39,750) from the Federal Emergency Management Agency. (Majority vote required)

Recommended by Board of Selectmen

Recommended by Budget Committee

APPROVED

ARTICLE 14

To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000) to purchase a Speed Enforcement Radar trailer to be utilized by the police department. This appropriation is expected to be offset by a New Hampshire Highway Safety grant of \$4,000. (Majority vote required)

Recommended by Board of Selectmen

Recommended by Budget Committee

APPROVED

ARTICLE 15

To see if the Town will vote to raise and appropriate the sum of Six Thousand Five Hundred Dollars (\$6,500) to replace the telephone system in the town office building. (Majority vote required)

Recommended by Board of Selectmen

Recommended by Budget Committee

APPROVED

ARTICLE 16

To see if the Town will vote to raise and appropriate the sum of Four Thousand Dollars (\$4,000) for the purchase of new voting booths for town elections. (Majority vote required)

Recommended by Board of Selectmen

Recommended by Budget Committee

APPROVED

ARTICLE 17

To see if the Town will vote to raise and appropriate the sum of Thirty-Two Thousand Six Hundred Twelve Dollars (\$32,612) to increase the current part-time secretary to the boards position (16 hours per week) to a full-time position based on 40 hours per week at \$12.39 per hour. This appropriation covers the increased salary and benefits associated with that position beginning April 1, 2007. (Majority vote required)

Recommended by Board of Selectmen

Not Recommended by Budget Committee

Ron Gross motioned to amend the article to \$8,123 for a 30 hour week position, seconded by W. Gouzoules, motion failed.

Jon Wendell motioned to amend the article to \$13,490 for a 35 hour week position, seconded by Aidan Moore. The amendment passed 50 – 35.

APPROVED AS AMENDED

ARTICLE 18

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500) for the hiring of a consultant to assist the Board of Selectmen and Planning Board in review and revision of the Zoning Ordinance and related regulations. (Majority vote required)

Recommended by Board of Selectmen

Recommended by Budget Committee

APPROVED

ARTICLE 19

To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Five Hundred Fifty Dollars (\$25,550) to increase the current part-time deputy town clerk/tax collector (currently 28 hours per week - \$12.39 per hour) to a full-time position based on 40 hours per week at \$13.00 per hour. This appropriation covers the increased salary and benefits associated with that position beginning April 1, 2007. (Majority vote required)

Not Recommended by Board of Selectmen

Not Recommended by Budget Committee

NOT APPROVED

ARTICLE 20

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Six Hundred Ninety Five Dollars (\$10,695) to increase the annual salary of the Town Clerk/Tax Collector from \$40,000 to \$50,000. Amount includes the increase to social security benefits. (Majority vote required)

Not Recommended by Board of Selectmen

Not Recommended by Budget Committee

NOT APPROVED

ARTICLE 21

We, the undersigned, registered voters of the Town of Greenland, request that the Town of Greenland raise and appropriate the sum of Three Thousand Dollars (\$3,000) to help Families First continue to provide health care and family services to Greenland residents. (By Petition) (Majority vote required)

Recommended by Board of Selectmen

Recommended by Budget Committee

APPROVED

ARTICLE 22

To see if the Town will vote to transfer all of the Town's rights, title and interest in the following parcel of land: Map 15 Lot 21, a 4.5 acre salt marsh tract to The Nature Conservancy for conservation purposes. The salt marsh will remain open to the public and will help ensure water quality protection of the property's streams and wetlands flowing into the Great Bay. Due to a deed restriction, this article requires a 2/3 majority vote.

APPROVED

ARTICLE 23

To see if the Town of Greenland will vote to permanently discontinue, so it ceases to exist the Class Six road known as "Stearns Right of Way" which abuts 522 and 546 Post Road.

(By petition)

APPROVED*

***This article was later determined to be invalid due to notice requirements that were not met.**

ARTICLE 24

To see if the Town will go on record in support of effective actions by the President and the Congress to address the issue of climate change which is increasingly harmful to the environment and economy of New Hampshire and to the future well being of the people of Greenland. These actions include: Establishment of a national program requiring reductions of U.S. greenhouse gas emissions while protecting the U.S. economy. Creation of a major national research initiative to foster rapid development of sustainable energy technologies thereby stimulating new jobs and investment. In addition, the Town of Greenland encourages New Hampshire citizens to work for emission reductions within their communities, and ask our Selectmen to consider the appointment of a voluntary energy committee to recommend local steps to save energy and reduce emissions. (By petition)

APPROVED

ARTICLE 25

To take any other action that may legally come before the meeting.

None offered.

Patricia Ferrelli
Town Clerk/Tax Collector



Greenland Cub Scouts planted a tree across from the Greenland Central School in honor of their fellow scout Thomas Fogarty.

REPORT OF APPROPRIATIONS ACTUALLY VOTED

(RSA 21- J: 34)

Date of Meeting March 17, 2007

Town: Greenland, County: Rockingham

PO Box 100, Greenland NH 03840-0100

Certificate of Appropriations voted

This is to certify that the information contained in this form, appropriations actually voted by the town/city meeting, was taken from official records and is completed to the best of our knowledge and belief.

/s/ Paul G. Sanderson
 /s/ Bruce Dearborn } Selectmen of Greenland
 /s/ Maurice Sodini
 /s/ Jon Wendell
 /s/ Charles Cummings, Jr.

Executive	WA 17	\$173,318
Election, Registration & Vital Statistics		\$41,567
Financial Administration		\$76,492
Legal Expense		\$101,283
Personnel Administration		\$134,341
Planning and Zoning	18	\$45,025
General Government Building		\$44,258
Cemeteries		\$19,450
Insurance		\$39,058
Advertising & Regional Assoc.		\$5,786
Other General Government		\$1,500
Police		\$682,077
Ambulance		\$18,850
Fire	8	\$208,113
Building Inspection		\$47,844
Emergency Planning		\$12,435

Highways and Streets		355,500
Administration		36,138
Street Lighting		13,000
Solid Waste Collection		47,728
Solid Waste Disposal		120,587
Health Administration		1,800
Pest Control		20,260
Health Agencies	21	25,794
Direct Assistance		9,400
Other Programs		25,000
Parks & Recreation		5,250
Library		188,760
Patriotic Purposes		725
Conservation & Natural Resources		9,310
Other Culture & Recreation		28,610
Interest on TAN		20,000
Capital Outlay	10,12, 13,14, 6,15,16	182,522
To Capital Reserve Funds	4,5,9	475,000
To Exp. Trust Funds	7	15,000
Payments to Other Government		-0-
TOTAL APPROPRIATIONS		3,245,829

**ESTIMATED EXPENDITURES FOR TOWN OFFICER'S SALARIES
2008**

Selectmen, Chairman	\$	3,000
Selectmen, 4 @ \$3,000		12,000
Town Clerk/ Tax Collector		40,000
Supervisors of Checklist		1,200
Sec/Treasurer Trust Funds		450
Dep. Town Clerk/Tax Collector		19,721
Health Officer		1,200
Town Treasurer		5,000
Total		\$82,571

**ACTUAL EXPENDITURES FOR TOWN OFFICERS' SALARIES
2007**

Selectmen, 5 @ \$3,000		\$15,000
Town Clerk/ Tax Collector		\$40,000
Supervisors		\$1,200
Sec/Treasurer Trust Funds		\$450
Dep. Town Clerk/Tax Collector		\$13,149
Health Officer		\$1,200
Town Treasurer		\$3,500
Total		\$74,499

✱ REPORT OF THE BOARD OF SELECTMEN ✱

As Chairman of the Board for the 2007-2008 year, I would like to thank my fellow elected officials, town employees, police officers, and volunteers for their hard work and dedication to their duties during this past year. In particular, the town's decision to elect a board with five members was implemented very smoothly, and we have all received the benefit of the experience, expertise, and time that the additional members have contributed. Town employees, and in particular the Town Administrator, have worked many hours to improve the level of services we all receive, and also to improve the financial systems we use to receive revenue and pay our expenses.

This has been a year of decision and challenge. The years of litigation with the Packard Development mall and the Falls Way subdivision have concluded, and the final answer is that both projects are now under construction. The litigation with the Golf Club of New England over tax assessments and a conservation easement has concluded favorably to the Town. While the Selectmen were forced to seek the removal of the Town Clerk/Tax Collector, and did receive her resignation, we can also report that subsequent accountings have corrected all known errors and that the losses resulting from the errors were small. Financially, the town is in excellent condition with low long term debt and adequate reserves.

During the coming year, the town will face the challenges of inspecting and regulating the two major construction projects already mentioned. It is likely that our summer road program will involve two additional major projects on Portsmouth Avenue and Tuttle Lane. The Police Department, Fire Department, and Emergency Operations Director will be involved in these efforts, as well as their own efforts to improve their capability to respond to emergency needs. The operations of the Town Clerk and Tax Collector are returning to a high level of service.

As citizens, there are some things that you can do to assist the town and lower expenses. First, support the recycling program in your home and at the transfer station. Sales of these materials produce revenue, and reduce the amount hauled away and placed in the landfill. Second, maintain your yards and trees, and the edges of the road in front of your property. Emergency tree work is very expensive, as is the removal of debris from roadside swales, culverts, and drains. Your assistance in keeping this debris out of the drainage system will not only enhance the beauty and value of your own property, it could prevent significant damage to roads, driveways and your own home during stormy weather. Third, become involved with the work of your town, learn how it operates, and be prepared to seek office in the future. Every elected official serving today will benefit from your input, and it takes time and preparation to create well informed candidates for the future. Plan to attend meetings of the Selectmen. At every meeting we expend significant amounts of money, and make decisions that affect your property into the future. We welcome your attendance, and the expression of your views.

Paul Sanderson, Chairman

TOWN ADMINISTRATOR'S REPORT

After a mild winter in 2006, the year began with a snow storm and ended with a snow storm, and we endured a second consecutive year with a flood. Through this, we have seen that we can plan and budget for specific projects, such as road and drainage improvements on Dearborn Road and Sunnyside Drive, but Mother Nature can cause us to change our plans. During the April flood, a portion of Great Bay Drive East suffered severe erosion and a culvert had to be replaced in order to maintain emergency services to this area. Many of our residents suffered flood damages for the second consecutive year. Our Emergency Management Director, Ken Fernald, worked closely with me to make sure that we were well prepared for the storm. The declaration of a disaster for Rockingham County resulted in the town receiving reimbursement for most of the expenses related to the floods, but other needs had to be delayed as a result of funds being diverted to snow removal.

During the annual tax rate setting process, it came to our attention that the 2006 MS 61 –Report of the Tax Collector that was published in last year's town report was incorrect and an auditing firm was hired to assist the Tax Collector to reconcile the reports. Due to the condition of the records, the auditor then recommended that a consultant be engaged to work with the Tax Collector and the software company to prepare the revised reports, which was done. Concurrently the Board of Selectmen began the statutory procedures for removal of the Tax Collector due to these errors. On August 31, 2007 the Tax Collector resigned her position. The recommittal audit for the Tax Collector is included in this annual report.

This year began the process of semi-annual tax billing, as approved at Town Meeting in 2006. The first billing was based on one-half of the 2006 tax bill and was due in June, 2007. With the annual tax rate set in October, the second billing is adjusted to reflect the new tax rate. Several residents commented that they liked the new schedule and the banks and mortgage companies adjusted easily. The town did not have to borrow any money this year in order to carry out the day-to-day operations of the town, saving over \$23,000 in interest that was paid in 2007.

During 2008, we will be very busy with an update to all property values as required by the Department of Revenue. Residents receiving any credits or exemptions are currently being recertified, all land in current use is being evaluated, and properties that have sold during the past few years are all being reviewed and inspected. If anyone has any questions regarding this revaluation process, please feel free to contact my office.

The Greenland town employees are very dedicated to their positions and work hard to provide the residents with the best service possible. I appreciate all of their efforts very much. The newly expanded Board of Selectmen has provided excellent direction for the Town this past year and it has been my pleasure working with them and I thank them for their support.

Respectfully submitted,
Karen Anderson, Town Administrator

SCHEDULE OF TOWN INSURED PROPERTY

As of December 31, 2007

<u>Property Name</u>	<u>Location</u>	<u>Building Value</u>	<u>Contents</u>
Bandstand	Remembrance Park	\$ 25,300.00	N/A
Cold Storage #1	Fish & Game Road	\$ 24,200.00	\$ 8,250.00
Cold Storage #2	Fish & Game Road	\$ 24,200.00	\$ 8,250.00
Concession Stand	Caswell Field	\$ 27,500.00	\$ 35,000.00
Concession Stand	Krasko Field	\$ 14,300.00	\$ 13,200.00
Dump Building	Cemetery Lane	\$ 19,800.00	\$ 71,500.00
Gazebo	Post Road/Ptmsth Ave.	\$ 27,500.00	N/A
Highway Building	575 Portsmouth Ave.	\$ 110,000.00	\$ 30,800.00
Municipal Complex	575 Portsmouth Ave.	\$1,100,000.00	\$500,000.00
Police Station	579 Portsmouth Ave.	\$ 750,000.00	\$250,000.00
Recreation Storage	Krasko Field	\$ 22,000.00	\$ 31,000.00
Shed/Recycling Center	Cemetery Lane	\$ 6,000.00	N/A
Weeks Public Library	36 Post Road	\$ 715,000.00	\$330,000.00
Outside Equipment	Caswell Field	\$ 13,750.00	
	Krasko Field	\$ 29,300.00	
	Krasko Field	\$ 16,500.00	

Vehicle Schedule

<u>Year</u>	<u>Make/Model</u>	<u>Description</u>
1979	Maxim	Reel Truck
1986	Mack	Pumper Truck
2001	Ford	E450 Ambulance2
2004	Ford	Crown Victoria
2003	Ford	F250
2004	Ford	Crown Victoria
2004	Ford	Crown Victoria
2006	Ford	F550
2006	Ford	Crown Victoria
2007	Ford	Crown Victoria
2007	Harley Davidson	Motorcycle
2007	Harley Davidson	Motorcycle
2007	Maxim	Fire Truck -Pumper

* TOWN CLERK/TAX COLLECTOR'S * ANNUAL REPORT

Since being appointed Town Clerk/Tax Collector this past September, I have learned much about the duties and responsibilities regarding this position. These past few months have been a time of transition and change; trying at times, yet challenging, exciting and extremely busy. When I came on board, the town audit was in progress, requiring me to quickly become familiar with the processes that had existed. The experience also gave me a good sense of some changes and improvements that I'd like to introduce to make future audits easier and more efficient.

In October, I named my new deputy, Barbara Fleming. We both had to quickly learn the nuts and bolts of motor vehicle registration, which is what brings most residents into the Town Hall. Without Liz Cummings, the town's bookkeeper, who had to fill in during some of the tumultuous times that preceded us, neither of us would have survived! Liz was extremely patient and very articulate in her explanations. We are also grateful to Karen Anderson (Town Administrator), Bob Cushman (Building Inspector) and Amy Leonard (Secretary to the Boards) for making us feel welcome, and answering any and all questions, of which there were many, in a patiently instructive manner. That period forged a team spirit among us all that we believe will serve the Town well in the future.

The year 2007 was the first time during which the town collected taxes in two installments. The process went well and most residents seemed to prefer spreading out their payments this way. We are continually working on the software to develop reports that are more reliable, meaningful and accurate.

The implementation of the State's required motor vehicle program, MAAP, must be completed by September, 2008. We are diligently working with the software company and the Division of Motor Vehicles to accomplish this. When completed, we will be able to register a wider variety of vehicles and offer alternative plates.

Another aspect of this position is to participate in the planning and execution of the town's election process. Working together with Dean Bouffard (Town Moderator) and the Supervisors of the Checklist during the Presidential Primary, we had a "baptism by fire" that provided lots of opportunity to critique ourselves for 2008, during which we will have not only the town elections in March, but the State Primary in September and national elections in November.

What would a report be without some FAQs? Some have been posed to us...

- ? *Why can't we register boats at the Town Hall?* The Department of Motor Vehicles no longer allows boat registrations to be done by Town Clerks.
- ? *Why do I need my old registration or my renewal letter to register my car, even if you know who I am?* This is a State mandate as a result of the Drivers' Privacy Protection Act. As Town Clerk, I must follow the law. We appreciate your understanding and cooperation with these laws, which are meant to protect us all. We live in a society in which identity theft is becoming more of a problem.
- ? *Why do you need a copy of my driver's license if I'm only changing my party affiliation on my voter registration?* There is now a state-wide voter registration system, which in time will become part of a nationwide system. Asking for a copy of your license insures that the information we are submitting to the Supervisors of the Checklist is accurate and may be cross referenced in the State system. This also prevents anyone else from changing your intention.

Additionally, the town has applied for and received a grant of approximately \$10,000 from the State of New Hampshire to protect our Vital Records. We are working with the State to preserve our documents. This is an ongoing process and will take several years before completion, with the Town funding spread out during this time to accomplish our goals.

Having had the opportunity to meet many of the Town's citizens and learn of their concerns regarding Town and State issues, has made me more aware of how important it is to know and to stay up to date on all of the issues within our Town of Greenland. A great deal of satisfaction comes with meeting the everyday challenges of this position. It is most gratifying to be working as a team player with all of the staff at the Town Hall and the Town Boards. Barbara and I will endeavor to make your visit to this office a pleasant and positive experience.

Marge Morgan
Town Clerk / Tax Collector

TOWN CLERK'S REPORT TO GREENLAND

Fiscal year ending December 31, 2007

	<u>2007</u>
Motor Vehicle Permits	\$771,849.08
Motor Vehicle Decals	10,248.00
E-Reg Verification	56.00
E-Reg – Interware	328.50
Transportation Improvement Fund	12,487.50
Dog Licenses w/fines	4,541.98
Marriage Licenses	900.00
Vital Statistics-Town	270.00
Vital Statistics-State	522.00
Transfer Station Permits	2,062.00
Sale of Town Property	4,541.98
Bad Check Charges	125.00
Total	\$808,399.063

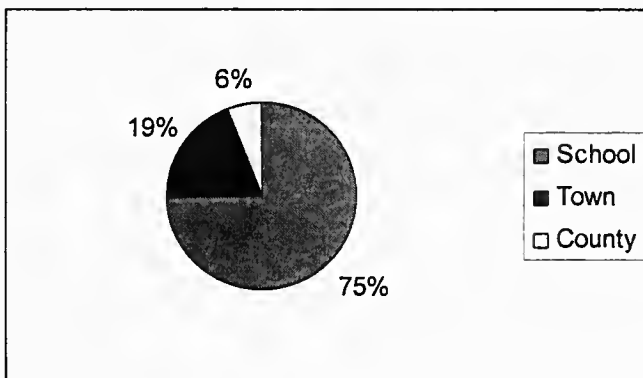
✧ Rate of Taxation - 15 Year History ✧

The following is a comparison chart of the Tax Rate and percentage breakdown of the rate.

Tax Rate – Per \$1000 of Valuation

YEAR		TOWN	SCHOOL	COUNTY	TOTAL
1991	\$	3.17	8.93	.85	12.95
1992	\$	3.17	10.62	.90	14.69
1993	\$	3.51	11.29	1.02	15.82
1994	\$	3.73	10.74	1.03	15.50
1995	\$	3.19	11.31	1.10	15.60
1996	\$	2.74	11.89	1.17	15.80
1997	\$	2.86	12.01	1.18	16.05
1998	\$	2.76	12.49	1.15	16.40
1999	\$	2.36	12.78	1.06	16.20
2000	\$	1.50	14.50	1.20	17.20
2001	\$	1.74	11.21	1.30	14.25
2002	\$	2.25	11.50	1.15	14.90
2003	\$	2.58	11.83	1.04	15.45
2004	\$	2.87	11.71	1.04	15.62
2005	\$	3.16	12.48	1.04	16.68
2006	\$	2.64	12.79	1.07	16.50
2007	\$	3.77	12.46	1.07	17.30

2007 Property Tax Breakdown



MS - 1

**SUMMARY INVENTORY OF VALUATION
FORM MS-1 FOR 2007
Municipal Services Division**

PO BOX 487, Concord, NH 03302-0487 Phone (603) 271-2687
Email Address: nduffy@rev.state.nh.us

Original Date: _____

Copy ☐
(check box if copy)

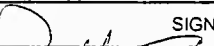
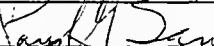
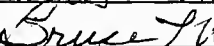


Revision Date: _____

DO NOT FAX!!

CITY/TOWN OF GREENLAND IN ROCKINGHAM COUNTY

CERTIFICATION

This is to certify that the information provided in this report was taken from the official records and is correct to the best of our knowledge and belief.
Rev 1707.03(d)(7)

PRINT NAMES OF CITY/TOWN OFFICIALS		SIGNATURES OF CITY/TOWN OFFICIALS* (Sign in ink)	
Paul Sanderson			
Bruce Dearborn			
Maurice Sodini			
Jon Wendell			
Charles H. Cummings, Jr.			
Date Signed: <u>8/20/2007</u>		Check one: Governing Body <input checked="" type="checkbox"/> Assessors <input type="checkbox"/>	
City/Town Telephone # _____		Due date: September 1, 2007	

Complete the above required certification by inserting the name of the city/town officials, the date on which the certificate is signed, and have the majority of the members of the board of selectmen/assessing officials sign in ink.

REPORTS REQUIRED: RSA 21-134 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon forms prescribed for that purpose.

NOTE: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7. Please complete all applicable pages and refer to the instructions tab for individual items.

THIS FORM MUST BE RECEIVED BY THE DRA NO LATER THAN SEPTEMBER 1ST TO AVOID LATE FILING PENALTIES. (RSA 21-J:34 & 36.)

RETURN THIS SIGNED AND COMPLETED INVENTORY FORM TO: N.H. DEPARTMENT OF REVENUE ADMINISTRATION,
MUNICIPAL SERVICES DIVISION, PO BOX 487, CONCORD, NH 03302-0487.

Contact Person: Karen M. Anderson, Town Administrator kanderson@greenland-nh.com
(Print/type) Email:
Regular office hours: 9:00 AM - 5:00 PM, Monday through Friday

FOR DRA USE ONLY

See Line by line instructions and Tax Increment Finance District Tab of this set as needed.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
SUMMARY INVENTORY OF VALUATION
FORM MS-1 FOR 2007

2007

GREENLAND

LAND BUILDINGS	Lines 1 A, B, C, D, E & F List all improved and unimproved land - include wells, septic & paving. Lines 2 A, B, C, & D List all buildings.	NUMBER OF ACRES	2007 ASSESSED VALUATION BY CITY/TOWN
1 VALUE OF LAND ONLY - Exclude Amount Listed in Lines 3A, 3B and 4			
A Current Use (At Current Use Values) RSA 79-A (See Instruction #1)		2,457.00	\$310,100
B Conservation Restriction Assessment (At Current Use Values) RSA 79-B		0.00	\$0
C Discretionary Easement RSA 79-C		247.00	\$98,800
D Discretionary Preservation Easement RSA 79-D		0.00	\$0
E Residential Land (Improved and Unimproved Land)		2,126.00	\$174,216,700
F Commercial/Industrial Land (Do Not include Utility Land)		730.00	\$26,692,800
G Total of Taxable Land (Sum of Lines 1A, 1B, 1C, 1D, 1E and 1F)		5,560.00	\$201,318,400
H Tax Exempt & Non-Taxable Land		727.00	\$11,097,600
2 VALUE OF BUILDINGS ONLY - Exclude Amounts Listed on Lines 3A, and 3B			
A Residential			\$246,841,600
B Manufactured Housing as defined in RSA 674:31			\$4,600
C Commercial/Industrial (DO NOT Include Utility Buildings)			\$55,182,900
D Discretionary Preservation Easement RSA 79-D	Number of Structures	0	\$0
E Total of Taxable Buildings (Sum of lines 2A, 2B, 2C and 2D)			\$302,029,100
F Tax Exempt & Non-Taxable Buildings			\$19,004,400
3 UTILITIES (see RSA 83-F:1 V for complete definition)			
A Utilities (Real estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc.)			\$11,970,900
B Other Utilities (Total of Section B from Utility Summary)			\$0
4 MATURE WOOD and TIMBER RSA 79:5			\$0
5 VALUATION BEFORE EXEMPTIONS (Total of Lines 1G, 2E, 3A, 3B and 4)			
This figure represents the gross sum of all taxable property in your municipality.			\$515,318,400
6 Certain Disabled Veterans RSA 72:36-a	Total # granted	0	\$0
(Paraplegic & Double Amputees Owning Specially Adapted Homesteads with V.A. Assistance)			
7 Improvements to Assist the Deaf RSA 72:38-b	Total # granted	0	\$0
8 Improvements to Assist Persons with Disabilities RSA 72:37-a	Total # granted	1	\$0
9 School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV	Total # granted	0	\$0
(Standard Exemption Up To \$150,000 maximum for each)			
10 Water and Air Pollution Control Exemptions RSA 72:12-a	Total # granted	0	\$0
11 MODIFIED ASSESSED VALUATION OF ALL PROPERTIES (Line 5 minus Lines 6, 7, 8, 9, and 10)			
This figure will be used for calculating the total equalized value for your municipality.			\$515,318,400
12 Blind Exemption RSA 72:37	Total # granted	3	
	Amount granted per exemption	\$15,000	\$45,000
13 Elderly Exemption RSA 72:39-a & b	Total # granted	20	\$2,025,000
14 Deaf Exemption RSA 72:38-b	Total # granted	0	
	Amount granted per exemption	\$0	\$0
15 Disabled Exemption RSA 72:37-b	Total # granted	1	
	Amount granted per exemption	\$50,000	\$50,000

GREENLAND

16 Wood-Heating Energy Systems Exemption RSA 72:70	Total # granted	0	\$0
17 Solar Energy Exemption RSA 72:62	Total # granted	0	\$0
18 Wind Powered Energy Systems Exemption RSA 72:66	Total # granted	0	\$0
19 Additional School Dining/Dormitory/Kitchen Exemptions RSA 72:23 IV	Total # granted	0	\$0
20 TOTAL DOLLAR AMOUNT OF EXEMPTIONS (Sum of Lines 12-19)			\$2,120,000
21 NET VALUATION ON WHICH THE TAX RATE FOR MUNICIPAL, COUNTY & LOCAL EDUCATION TAX IS COMPUTED (Line 11 minus Line 20)			\$513,198,400
22 Less Utilities (Line 3A) Do NOT include the value of OTHER utilities listed in Line 3B.			\$11,970,900
23 NET VALUATION WITHOUT UTILITIES ON WHICH TAX RATE FOR STATE EDUCATION TAX IS COMPUTED (Line 21 minus Line 22)			\$501,227,500

GREENLAND**UTILITY SUMMARY: ELECTRIC, GAS, OIL, PIPELINE, WATER & SEWER RSA 83-F**

List by individual company/legal entity the valuation of operating plants employed in the production, distribution, and transmission of electricity, gas pipeline, water and petroleum products. Include **ONLY** the names of the companies listed on the Instruction Sheets. (See Instruction pg 4 & Utilities Tabs)

DOES YOUR MUNICIPALITY USE THE DRA UTILITY VALUES?YES ☐ NO ☒**IF YES, DO YOU EQUALIZE IT BY THE RATIO? (please check appropriate box, if applicable)**YES ☐ NO ☐**SECTION A: LIST ELECTRIC COMPANIES, GENERATING PLANTS, ETC:**

(Attach additional sheet if needed.) (See Instructions pg 4 Tab & Utilities)

2007**VALUATION**

FPL Energy Seabrook, LLC	\$25,400
Mass Municipal Wholesale Electric	\$3,300
Public Service Co. of NH	\$5,435,300
FPL Northeast Division	\$700
Public Service Co. of NH	\$285,800
Public Service Co. of NH	\$3,200
Hudson Power & Light	\$0
Taunton Municipal Lighting Co.	\$0

A1 TOTAL OF ALL ELECTRIC COMPANIES LISTED IN THIS SECTION:

(See pg 4 tab for the names of the limited number of companies)

\$5,753,700**GAS, OIL & PIPELINE COMPANIES**

Granite State Gas Transmission	\$142,300
Maritimes & Northeast Pipeline	\$3,599,900
Portland Natural Gas	\$2,309,300
Northern Utilities	\$165,700

A2 TOTAL OF ALL GAS, OIL & PIPELINE COMPANIES LISTED:

(See page 4 tab for the names of the limited number of companies)

\$6,217,200**WATER & SEWER COMPANIES**

Name	\$0
Name	\$0
Name	\$0

A3 TOTAL OF ALL WATER & SEWER COMPANIES LISTED:

(See page 4 tab for the names of the limited number of companies)

\$0**GRAND TOTAL VALUATION OF ALL A UTILITY COMPANIES (SUM OF A1, A2 AND A3).****\$11,970,900****SECTION B: LIST OTHER UTILITY COMPANIES (Exclude telephone companies):**

(Attach additional sheet if needed.)

2007**VALUATION**

Name	\$0
Name	\$0
Name	\$0

TOTAL OF ALL OTHER COMPANIES LISTED IN THIS SECTION B:

Total must agree with total on page 2, line 3B.

\$0

GREENLAND

TAX CREDITS	LIMITS	*NUMBER OF INDIVIDUALS	ESTIMATED TAX CREDITS	MAXIMUM TAX CREDITS
Totally and permanently disabled veterans, their spouses or widows and the widows of veterans who died or were killed on active duty. RSA 72:35	\$700	0	\$0	\$0
Enter optional amount adopted by municipality	\$2,000	6	\$0	\$12,000
Other war service credits. RSA 72:26	\$50	0	\$0	\$0
Enter optional amount adopted by municipality	\$500	222	\$0	\$111,000
TOTAL NUMBER AND AMOUNT		228	\$0	\$123,000

* If both husband & wife qualify for the credit they count as 2.

* If someone is living at a residence such as brother & sister, and one qualifies, count as 1, not one-half.

DISABLED EXEMPTION REPORT - RSA 72:37-b

INCOME LIMITS:	SINGLE	\$13,400	ASSET LIMITS:	SINGLE	\$35,000
	MARRIED	\$20,400		MARRIED	\$50,000

ELDERLY EXEMPTION REPORT - RSA 72:39-a

NUMBER OF FIRST TIME FILERS GRANTED ELDERLY EXEMPTION FOR CURRENT YEAR		AMOUNT (\$) PER INDIVIDUAL AGE CATEGORY:	TOTAL NUMBER OF INDIVIDUALS GRANTED AN ELDERLY EXEMPTION FOR THE CURRENT YEAR & TOTAL AMOUNT OF EXEMPTIONS GRANTED			
AGE	#		AGE	#	MAXIMUM ALLOWABLE EXEMPTION AMOUNT	TOTAL ACTUAL EXEMPTION AMOUNT
65-74	0	\$75,000	65-74	5	\$337,500	\$375,000
75-79	0	\$100,000	75-79	4	\$400,000	\$400,000
80+	1	\$125,000	80+	12	\$1,437,500	\$1,250,000
			TOTAL	20	\$2,175,000	\$2,025,000
INCOME LIMITS:		SINGLE	ASSET LIMITS:			SINGLE
		MARRIED				MARRIED

SUMMARY INVENTORY OF VALUATION

FORM MS-1 FOR 2007
GREENLAND

CURRENT USE REPORT - RSA 79-A

	TOTAL NUMBER ACRES RECEIVING CURRENT USE	ASSESSED VALUATION	OTHER CURRENT USE STATISTICS	TOTAL NUMBER OF ACRES
FARM LAND	1,075.00	\$147,300	RECEIVING 20% RECREATION ADJUSTMENT	0.00
FOREST LAND	1,000.00	\$153,300	REMOVED FROM CURRENT USE DURING CURRENT YEAR	47.00
FOREST LAND WITH DOCUMENTED STEWARDSHIP	0.00	\$0		
UNPRODUCTIVE LAND	35.00	\$4,500		
				TOTAL NUMBER
WET LAND	347.00	\$5,000	TOTAL NUMBER OF OWNERS IN CURRENT USE	56
TOTAL	2,457.00	\$310,100	TOTAL NUMBER OF PARCELS IN CURRENT USE	155

LAND USE CHANGE TAX

GROSS MONIES RECEIVED FOR CALENDAR YEAR (JAN. 1, 2006 THRU DEC. 31, 2006).			\$196,590
CONSERVATION ALLOCATION:	PERCENTAGE	0%	AND/OR
			DOLLAR AMOUNT
MONIES TO CONSERVATION FUND			\$0
MONIES TO GENERAL FUND			\$196,590

CONSERVATION RESTRICTION ASSESSMENT REPORT - RSA 79-B

	TOTAL NUMBER ACRES RECEIVING CONSERVATION	ASSESSED VALUATION	OTHER CONSERVATION RESTRICTION ASSESSMENT STATISTICS	TOTAL NUMBER OF ACRES
FARM LAND			RECEIVING 20% RECREATION ADJUSTMENT	0.00
FOREST LAND			REMOVED FROM CONSERVATION RESTRICTION DURING CURRENT YEAR	
FOREST LAND WITH DOCUMENTED STEWARDSHIP	0.00	\$0		
UNPRODUCTIVE LAND				
				TOTAL NUMBER
WET LAND			TOTAL NUMBER OF OWNERS IN CONSERVATION RESTRICTION	
TOTAL	0.00	\$0	TOTAL NUMBER OF PARCELS IN CONSERVATION RESTRICTION	

DISCRETIONARY EASEMENTS - RSA 79-C

TOTAL NUMBER OF ACRES IN DISCRETIONARY EASEMENTS	TOTAL NUMBER OF OWNERS GRANTED DISCRETIONARY EASEMENTS	DESCRIPTION OF DISCRETIONARY EASEMENTS GRANTED: (ie.: Golf Course, Ball Park, Race Track, etc.)
247.00	0	Golf Course-Portsmouth Country Club
ASSESSED VALUATION		DESCRIPTION
\$98,800		DESCRIPTION
		DESCRIPTION

REPORT OF THE BUILDING INSPECTOR/CODE ENFORCEMENT OFFICIAL

Another year has passed so it's time to reflect on significant building department events and how they will affect the future. The adoption of a new State Building Code and numerous environmental and sustainable energy concerns highlight the year's events.

The most common building permit application question continues to be, "what code" is in effect in Greenland? The newest edition of the State Building Code became effective on 17 August 2007 when the enabling legislation was signed into law by the Governor. On this date the International Code Council (ICC) 2006 editions of the International Residential, Building, Plumbing, Energy and Mechanical Codes were accepted. Associated fire codes include: National Fire Protection (NFPA) Standard #1, The Uniform Fire Code; NFPA #101, Life Safety Code, 2006 edition and NFPA #70, the National Electrical Code, 2005, soon to be 2008 edition.

As per Town of Greenland Building Regulations; "All buildings, structures renovations and alterations shall comply with the requirements of the New Hampshire State Fire Code and the New Hampshire State Building Code in force (listed above) at the time application for a permit is made to the building inspector". Hopefully this edition of codes will remain in effect for three years or more.

As noted on the permit activity report there were 15 permits for single family homes and one permit for a duplex. Ten of the single family home permits were issued for lots in the Barrett Farm subdivision.

Due to economic and environmental concerns there are numerous new government programs, Town Ordinances and State Laws as well as numerous mechanical devices being developed to protect the environment and reduce energy demands. These environmental initiatives are being introduced in Greenland with the advent of permeable pavement, stronger stormwater management regulations and revised State of New Hampshire Shoreland Protection guidelines. The new shoreland protection guidelines become effective on 1 April 2008.

During December 2007 the Greenland Zoning Board conducted two public hearings for applicants requesting to construct 65 ft. high windmills (turbines). Both applications were denied for various reasons. I believe these applications were only the first of many to request use permits for sustainable energy powered equipment.

Greenland has had several Town Ordinances in place regarding the storage of junk and used and abandoned vehicles. These ordinances were developed for aesthetic reasons; however they are also important from an environmental standpoint because the removal of these vehicles reduces the potential for ground water contamination. You can anticipate additional requests for homeowners to remove these items from their property during 2008.

If you live on a State road and have a sign on State property you may be told to remove the sign. There is a bill before the legislature to consider these signs "litter". If the bill passes it appears the signs may have to be removed. To monitor these and other interesting proposed bills before the legislature which relate to building, land use and environmental regulations please review the State website www.nh.gov.

OFFICE: 431-3070

CELL: 502-4623

EMAIL: bcushman@greenland-nh.com

Respectfully submitted,

Robert A. Cushman
Building Inspector/Code Enforcement Officer

✱ BUILDING DEPARTMENT ACTIVITY – 2007 ✱

Permits Issued

New Homes	15	Pools –Above Ground	0
Second Dwelling Units	0	Pools – In-ground	1
Duplexes	1	Reroofing	37
Renovations over \$50,000	7	Siding	10
Renovations	40	Signs (Temporary)	1
Garages/Small Barns	4	Signs	8
Commercial Over \$50,000	1	Electric	59
Commercial	6	Plumbing	25
Decks / Porches	14	Test Pits	31
Demolitions	10	Miscellaneous Under \$1,500	9
Septic Replacement	3	Septic New	22
Driveway	16	Occ. Permit-Commercial	7
Occupancy Permit-Res.	23	Mylar Fines	0
Sheds	17	Additions	5
Home Occupation	1	Septic Review	<u>40</u>
		Total permits	418



A fallen tree on Bayside Road called for emergency action.

POLICE DEPARTMENT REPORT

It is with great pride that I present to you the year 2007 report of the Greenland Police Department.

The Police Department purchased its new Speed Monitor Radar Trailer which was approved at last year's Town meeting. The total cost of the trailer was Eight Thousand Dollars (\$8,000). Four Thousand Dollars (\$4,000) of that cost was reimbursed to the Town with a grant from the New Hampshire Highway Safety Agency. We have placed the trailer at many different locations throughout the Town and have found it to be an effective tool in slowing motorists down. If you would like to have the trailer at a specific location, please contact the Police Department by phone or visit our new website at www.greenlandpd.us. Just click on "Forms" and there is a request that can be filled out for the trailer. The Website was developed by Sgt. Dawn Sawyer this past year. There is a variety of information about the police department on this site. The website is very easy to navigate and has a lot of valuable information. It also allows you to fill out different requests such as a house check, directed patrols and pistol permits. You can then e-mail the information to the department and your request will be taken care of.

Also during 2007, the department continued its efforts to keep the roads of Greenland safe. To that effect we conducted extra patrols to combat speeding violations and drunk driving along with other motor vehicle offenses. These extra patrols were funded through grants received from the New Hampshire Highway Safety Agency. This past year the department focused heavily on motor vehicle violations with regard to speeders and red light violations and lane control. In one two day period, in the course of several hours we stopped approximately sixty violators for these offenses. Each year we have seen the traffic on the roads of Greenland increase during the morning and evening commute. I cannot stress enough just to leave yourself extra time during these times of the day and drive safely. This year the traffic on Route 33 will see more delays with the major road renovations that are currently under way. We will do everything we can to monitor the traffic to make sure traffic flows thru the construction zone safely.

During 2007 the Department saw a large increase in reported Frauds and Forgery. In 2006 we handled 14 complaints of this nature compared to the 52 we handled in 2007. Identity theft is becoming very common. Use caution not to give information over the internet unless you know it is a trusted site. Never give any information to someone who has called you over the phone looking for your personal information or by mail telling you have won a lot of money. These are all scams just looking to steal from you. If you have questions regarding frauds, or identity theft you can look at our website or call the Department and an officer will be glad to assist you.

We continue to have a strong working relationship with the school. The DARE program is taught to the fifth graders once a week for 14 weeks during the course of the year.

The Police Department offers 24 hours service to the community, so please call anytime you see something out of the ordinary. Waiting until the next day only puts us that far behind in trying to solve what may have happened. In the case of any emergency please call 911. For any other services call 431-4624.

I would like to thank my staff for their continued professionalism over the course of this year. I would also like to thank the Town for its support in our efforts to keep this community safe.

Respectfully submitted,

Michael P. Maloney
Chief of Police

✱ POLICE ACTIVITY STATISTICS ✱

Police Activity	2005	2006	2007
Homicide/Accidental Death	0	0	0
Robbery	1	0	0
Kidnapping/Interference w/ Custody	0	0	33
Sexual assaults	3	2	5
Assaults	19	6	23
Criminal threatening	16	27	28
Arson	0	0	0
Burglary	14	7	5
Child Pornography	1	0	0
Thefts	99	88	80
Fraud/forgery	25	14	52
Criminal mischief	31	55	23
Drug offenses	11	10	9
Bomb Threat	0	0	0
DWI	16	17	13
Other alcohol offenses	58	9	150
Juvenile offenses	12	6	43
Criminal trespass	5	10	13
Violation of restraining orders/domestic	30	31	36
Restraining orders issued	22	13	13
Motor vehicle stops	1247	1447	1206
Accidents	211	198	199
Fatal Accident	0	1	0
E911 call	62	58	44
Arrests	150	185	144
Burglar alarms	237	232	208
Unsecured buildings	21	10	11
House checks / building checks	768	792	274
Suspicious activity	303	383	400
Suicide & Attempted Suicide	3	6	3
Unattended Deaths	2	2	0
Follow up investigations	1168	992	604
Public assists	470	807	642
Assist to other police departments	209	398	378
Misc. Calls for Service & Complaints	1838	1435	422
Incident Reports Taken	228	282	346
Total calls for service	6925	7025	6448
Amount of Property stolen/damaged	\$358,832	\$82,306	\$49,482
Amount of Property recovered/reimbursed	\$4,859	\$38,530	\$82,791

Police Department Revenues	2005	2006	2007
License, Permits, Fees	\$25.00	\$0	\$0.0
Pistol Permits	\$200.00	\$230.00	\$250.00
Grants	\$4,403.32	\$4,858.46	\$9,381.44
Witness Fees	\$300.00	\$737.60	\$743.46
Report Fees	\$1,302.00	\$1,847.30	\$2,480.00
Town Ordinance Fines	\$500.00	\$1,260.00	\$1,275.00
Detail Revenue (Budget Reimbursement)	\$103,615.00	\$82,713.00	\$121,477.60
Miscellaneous	\$255.60	\$10.00	\$279.19
Total Revenues & Budget Reimbursements to the General Fund	\$110,600.92	\$91,656.36	\$135,886.69

Current Greenland Police Department Roster 2007
Fulltime Personnel

Chief Michael P. Maloney
Sergeant Dawn M. Sawyer
Detective David M. Kurkul
Officer Wayne M. Young
Officer James C. Cormier
Officer Keith W. Dietenhofer
Officer David M. LoConte

Part Time Personnel
Officer Thomas F. Simmons
Officer Jeffrey T. Peirce
Officer Theodore S. Hartmann
Officer Wayne E. Stevens
Administrative Assistant Carole Smith



The Jason Hussey Road race provided the opportunity for our officers to share crime prevention tips with residents and UCONN's mascot "Jonathan".

✱ GREENLAND VOLUNTEER FIRE DEPARTMENT ✱

The Greenland Volunteer Fire Department responded to 351 emergency calls in 2007. With increased call volume and growth within our town, we encourage Greenland residents to join the Greenland Volunteer Fire Department. Visit www.GreenlandFire.org for more information.

In 2007, we continued to focus on training and increasing our Fire and EMT skills. Members participated in monthly departmental Fire and EMS training. Seven volunteers completed additional training certification: Brian DiPietro and Eric West completed Firefighter II and EMT Basic, Chris Pearl and Greg Harnois completed Firefighter I, Susan Dame and Myrick Bunker completed EMT Basic and Scott Young completed EMT Intermediate.

We continue to use COMSTAR, to bill for our ambulance service. In calendar year 2007, COMSTAR collected \$58,494 for Greenland.

The Greenland Volunteer Fire Department purchased a new engine in preparation for the future needs of Greenland. The new Smeal engine replaced the 22-year old Engine 3. The new engine meets NFPA standards, which include a fully enclosed passenger cab for the safety of the firefighters it also has additional storage space for life safety and firefighting equipment.

I would like to thank the members of the Greenland Volunteer Fire Department for their commitment, dedication and professionalism while serving the community. I would like to thank the town and the residents for their continued support of the Fire Department.

Respectfully submitted,
Ralph Cresta Jr., Chief

Incident Reports by Type of Incident Found:

EMS Calls including Motor Vehicle Accidents	211
Building Fires	14
Hazardous Condition	35
Alarm System Activation	49
Public Assist	9
Miscellaneous Fire	7
Canceled En Route	24
Brush Fires	1
Car Fires	1
Total Calls in 2007:	351

Greenland is a member of a mutual aid agreement with surrounding towns. In 2007 we participated in the mutual aid agreement as follows:

Mutual Aid Given

Fire	16
Ambulance	0

Mutual Aid Received

Fire	13
Ambulance	7
Exeter ALS	28
(Advanced Life Support)	
Portsmouth ALS	6

Officers:

Fire Chief:	Ralph Cresta, Jr.
Deputy Fire Chief:	Richard Hussey
Captain:	Kevin Schmit
Captain:	Leon MacCorkle
Engineer:	Matt Tobey

How to Reach Us:

Always dial 9 1 1 in an emergency.

- Our business number is 603-436-1188.
- Our e-mail is GVFD21@yahoo.com

Help Us Find You in an Emergency:

- Make sure the telephone company has your correct street address.
- Post your street number on both sides of your mailbox in 4-inch reflective numbers.
- Ensure that your house number is clearly visible from the street, both day and night.

Fire Permit Requirements:

1. **You must request a burn permit from the Fire Warden or a Deputy Fire Warden at least 24-hours prior to the start of the burn.**
2. Chimineas, fire pits, outdoor fireplaces, etc. need burn permits.
3. The Fire Warden or Deputy Fire Warden will determine if the burn pile is reasonable in size, or if it must be reduced.
4. You may **not** burn brush over 5-inches in diameter, pressure treated or painted wood, plywood, leaves, tires, tubes, refuse or other waste.
5. You must own the land where you intend to burn. If you do not own the land, you must have the owner's written approval.
6. You must be at least 18 years of age to obtain a permit.
7. Open burning must be 50 feet away from nearest field, brush, woodland, or structure.
8. You must have the means to extinguish the fire at any time. A hose, shovel or rake, and a bucket of water should be available at the fire.
9. Open burning must be constantly attended until the fire is completely extinguished.

10. The Fire Department shall order the extinguishment of any open burning that creates or adds to a hazardous or objectionable situation. If the fire becomes a nuisance it must be extinguished.
11. Even with a valid permit, under State law, any damage caused as a result of a kindled fire becomes the obligation of the party responsible for kindling the fire; *including the cost of suppression.*
12. Permitted burning is allowed between the hours of 5 p.m. and midnight. If it is raining or the ground has sufficient snow cover a permit may be issued for burning earlier than 5 p.m.

To Obtain Burn Permits:

Contact the Fire Warden or one of the Deputy Fire Wardens listed below, before 5 p.m. Request a burn permit at least 24-hours prior to the start of your burn.

Deputy Fire Warden	Kevin Schmit	603-205-5020
Deputy Fire Warden	Scott Young	603-430-7709
Deputy Fire Warden	Mo Sodini	603-765-7904
Deputy Fire Warden	Brian DiPietro	603-498-3162
Fire Warden	Ralph Cresta, Jr.	603-235-7676



EMERGENCY MANAGEMENT

Last year, votes at both the Town and School District Meetings authorized applying for grant money through FEMA to cover 75% of the costs for the purchase and installation of generators at the School and the Police Station. We were not successful in either case in obtaining those funds. We are continuing to seek funding but it is unlikely that we will see Federal funding in this calendar year.

We did receive grant money in 2007 which allowed us to completely rewrite and update the Town of Greenland's Local Emergency Operations Plan. This comprehensive document follows the format prescribed by Homeland Security and covers all contingencies. A portion of the plan is being placed on the town website for residents to review. Throughout the year, we will be conducting a number of training exercises to insure all personnel are familiar with their assigned duties.

We have received an additional planning grant for 2008 which will allow us to update our Hazardous Materials Plan by cataloging all hazardous materials used and stored in the community, under what is known as SARA Title III. This data will be collected into CAMEO, a computer program that will provide instant information for use by the emergency services of the town.

In 2008, Greenland Emergency management and all Town departments will participate in three exercises conducted by the State of NH Office of Homeland Security & Emergency Management in cooperation with the Federal Emergency Management Agency to test the town's Radiological Emergency Response Plan. As we have seen from recent events in New Hampshire and elsewhere around the country, in emergency situations it is the local community that must be prepared to respond first to take care of its neighbors. We continue to seek individuals to join our emergency management team in protecting our community. Please contact me or leave your name with the Town Administrator if you are interested.

Any individual who has a special need or requires special assistance during an emergency should contact me, the Town Administrator, Fire or Police Departments, or the NH Office of Emergency Management so that we can have this information on file if the need arises. This information is held in strict confidence in a sealed file.

Kenneth N. Fernald
Emergency Management Director

✱ HEALTH OFFICER REPORT ✱

This past year has been quite an interesting one and I'd like to share some of the highlights with you. Everywhere we look we are bombarded with some new invention or technology and that same invention or technology, in a few months, will be revised or updated and we must relearn how to use it (hopefully).

Most of us depend upon on-site septic systems and our drinking water is sourced from our own well, dug or drilled. Dug wells should be tested by the owners periodically, because these may be exposed to surface pollutants or other shallow surface water sources. In earlier centuries man progressed from discarding his waste on the surface to dug privies and finally by digging a deep hole. This permitted him to channel his waste to an outdoor location without exposing himself to the elements; state of the art? The point of this narrative is, as incredible as it may sound, there was still an operating "cess-pool" in Greenland in the 21st Century, and there may be others! These primitive systems often penetrate the water table and water carrying strata that could pollute drinking water supplies or recreational water at some distance from the point source. Any knowledge of these systems, whether in use or abandoned, should be reported.

This year Greenland is fortunate to have acquired the services of Mr. Jeff Canfield as Deputy Health Officer. A first duty has been to assume responsibility for the Greenland mosquito control program. His telephone number is 603 334-6315. For the information of home owners, near salt water marshes, these areas may not be routinely treated for mosquito control purposes because they are subject to state environmental control.

Each year at this time I like to thank those of you that have taken the time to be observant, reporting possible infractions. I also wish to thank those who have been good stewards of our environment. This modern society spawns hundreds of new products, chemicals and toxics every year. It is our individual responsibility to properly dispose of these materials; if we do not, then we shall most assuredly recycle many of them through our own bodies. Those of you having ponds or wetlands (fresh or saltwater) have a particular responsibility to protect them from phosphates, fertilizers and insecticides. A phosphate buffer, to be effective, should be at least 300 feet. Algae growth in our wetlands and in Great Bay is the result of excessive use of farm and lawn chemicals/fertilizers. Homeowner and commercial use of chemicals may reduce the number of mosquito larvae eaters so we have an increase in the mosquito population. The larvae are a natural part of the food chain cycle and an important contributor to the viability of the seacoast economy. For additional information please see recent articles in the Greenland Grapevine.

A comprehensive fire, safety, code and health inspection of Greenland Central School was completed in December 2007. In addition several child care facilities received routine health inspections and action was initiated to resolve abandoned or otherwise hazardous property.

Wallace Berg
Health Officer

Your assistance thru the years has been invaluable,

KEEP UP THE GOOD WORK!

✱ TRUSTEES OF THE TRUST FUNDS ✱

Status of Trust Funds as of 31 December, 2007
Edward Jones Investments

<u>Fund</u>	<u>Value 12/31/07</u>
General Fund	\$ 7,984.22
Gwendolyn Sanderson Fund	\$ 27,068.49
Cemetery Fund	\$251,878.46
Library Fund	\$244,474.62
Town Land Capital Reserve (Formerly Recreation Fund)	\$127,471.47
Town Vicinity Land Capital Reserve	\$190,191.22
Conservation Land Capital Reserve	\$ 77,307.66
Fire Truck Capital Reserve Account	\$148,980.88
Road Improvement Capital Reserve Fund	\$267,075.34
School Building Maintenance Fund	\$ 29,991.43

There were several Capital Reserve funds established this year by Town Meeting and the School District Meeting.

Article 4 Appropriated \$250,000 to be added to the Road Improvement Capital Reserve Fund.

Article 5 Appropriated \$125,000 for future growth of the Weeks Public Library

Article 7 Appropriated \$15,000 for an expendable trust fund for unforeseen emergency repairs to the Weeks Public Library.

Article 9 Appropriated \$100,000 to the Fire Truck Fund.

The Trustees are re-organizing our accounting and bookkeeping practices as recommended by the recent audits. We are also working towards developing a computerized system for the future.

Respectfully Submitted,
Leroy Syphers, George Hayden, Richard Rugg

✱ CEMETERY TRUSTEES ✱

At the 2007 Annual Town Meeting, three Cemetery Trustees were elected in accordance with RSA 289:6.

<u>Trustee</u>	<u>Term Expires</u>
Richard Rugg	2008
Henry Fieldsend	2009
Leroy Syphers	2010

At a public meeting held on June 13, 2007 Mr. Syphers was elected Chairman and Bookkeeper. Mr. George Hayden was appointed as the town's Cemetery Sexton. The Sexton's duties include lot sales and overseeing the maintenance of the grounds.

The Cemetery Trustees are working towards adopting a computer-aided system for the cemetery layout to replace the existing system. We have been working with a University of New Hampshire engineering student and a professional engineering firm to establish permanent records. The actions taken removes the cemetery management from the Trustees of the Trust Funds.

There were two cemetery lots sold in 2007 for a total of \$850.00. The Cemetery Trustees also received \$2,500.00 from the Estate of Mrs. Mary Dunlop.

Respectfully submitted,

Leroy Syphers, Henry Fieldsend, Richard Rugg

✱ TREASURER'S REPORT ✱

The past year has been most interesting and informative. The State Legislature passed a new law which took effect in August which requires daily deposits when a department has at least \$500 on hand. This has resulted in many more deposits, but has also increased our interest income in comparison to prior years. It has been my pleasure to serve you over the past year.

GENERAL FUND – TOWN OF GREENLAND

Balance Brought Forward 12/31/06	\$ 4,413,354.84
Revenue	\$11,095,052.65
Selectmen's Orders (Expenses)	\$10,121,666.61

Balance 12/31/07	\$ 5,386,740.88*
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*Includes uncleared transactions of \$15,341.67

SPECIAL AMBULANCE FUND

Balance Brought Forward 12/31/06	\$ 85,575.08
Revenue	\$ 44,413.59
Warrant Article 10 Withdrawal	\$ 22,390.77

Balance 12/31/07	\$ 107,597.90
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RECREATION FUND

Balance Brought Forward 12/31/06	\$ 19,741.42
Revenue	\$ 18,670.50
Expenses	\$ 14,019.11

Balance 12/31/07	\$ 24,392.81
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Respectfully Submitted,

Jim Rolston
Treasurer

TAX COLLECTOR'S REPORT

For the Municipality of Greenland Year Ending 12/31/07

DEBITS

UNCOLLECTED TAXES-		Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
BEG. OF YEAR*			2006	2005	2004
Property Taxes	#3110	xxxxxx	552,363.52	2,907.00	-
Resident Taxes	#3180		-	-	
Land Use Change	#3120		-	-	
Yield Taxes	#3185		-		
Excavation Tax @ \$.02/yd	#3187		-		
Utility Charges	#3189		-	-	-
Prior Year Deferred Credit Balance			-		
Payment in Lieu of Tax			xxxxxx	-	

TAXES COMMITTED THIS YEAR

Property Taxes	#3110	8,722,173.00	-
Resident Taxes	#3180		
Land Use Change	#3120	380,254.00	
Yield Taxes	#3185	751.33	
Excavation Tax @ \$.02/yd	#3187	-	
Utility Charges	#3189	-	
Payment in Lieu of Tax		-	

FOR DRA USE ONLY

OVERPAYMENT:

Property Taxes	#3110	659.51	3,300.00		
Payment in Lieu of Tax	#3180	-			
Land Use Change	#3120	-	-		
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
EXCESS DEBITS		2,490.00	-		
Interest - Late Tax	#3190	5,092.81	20,610.63	-	
Resident Tax Penalty	#3190	-	-		
TOTAL DEBITS		\$ 9,111,420.65	\$ 576,274.15	\$ 2,907.00	\$ -

*This amount should be the same as the last year's ending balance. If not, please explain.

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

TAX COLLECTOR'S REPORT

For the Municipality of Greenland Year Ending 12/31/07

CREDITS

REMITTED TO TREASURER	Levy for this Year 2007	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2006	2005	2004
Property Taxes	8,359,854.72	308,630.71	-	
Payment in Lieu of Tax	-	-		
Land Use Change	54,754.00	-		
Yield Taxes	46.91	-		
Interest (include lien conversion)	5,092.81	20,610.63	-	-
Penalties	-	-		
Excavation Tax @ \$.02/yd	-			
Utility Charges	-	-	-	
Conversion to Lien (principal only)	-	86,900.64		
DISCOUNTS ALLOWED				

ABATEMENTS MADE

Property Taxes	634.00	159,351.32	-	
Resident Taxes				
Land Use Change	-	-		
Yield Taxes	-			
Excavation Tax @ \$.02/yd				
Utility Charges	-			-
Payment in Lieu of Tax	-			
CURRENT LEVY DEEDED	-			

UNCOLLECTED TAXES - END OF YEAR #1080

Property Taxes	363,982.70	-	2,907.00	
Payment in Lieu of Tax	-			
Land Use Change	325,500.00	-		
Yield Taxes	704.42			
Excavation Tax @ \$.02/yd				
Utility Charges	-	-	-	-
Excess Credits	851.09	780.85		
TOTAL CREDITS	\$ 9,111,420.65	\$ 576,274.15	\$ 2,907.00	\$ -

\$ - \$ - \$ - \$ -

TAX COLLECTOR'S REPORT

For the Municipality of Greenland Year Ending 12/31/07

DEBITS

	Last Year's Levy 2006	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2005	2004	2003
Unredeemed Liens Balance at Beg. of Fiscal Year		45,391.86	4,966.49	0.32
Liens Executed During Fiscal Year	95,760.70			
Interest & Costs Collected (AFTER LIEN EXECUTION)	2,161.06	5,783.17	674.84	-
EXCESS CREDITS		-	-	
Overpayments	-			
TOTAL DEBITS	\$ 97,921.76	\$ 51,175.03	\$ 5,641.33	\$ 0.32

CREDITS

REMITTED TO TREASURER:		Last Year's Levy 2006	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
			2005	2004	2003
Redemptions		27,954.11	31,995.61	2,394.47	-
Interest & Costs Collected (After Lien Execution)	#3190	2,161.06	5,783.17	674.84	-
EXCESS DEBITS			48.00	2.37	0.32
Abatements of Unredeemed Liens		-	-	-	-
Liens Deeded to Municipality		-	-	-	-
Unredeemed Liens Balance End of Year	#1110	67,806.59	13,348.25	2,569.65	-
TOTAL CREDITS		\$ 97,921.76	\$ 51,175.03	\$ 5,641.33	\$ 0.32
		\$ -	\$ -	\$ -	\$ -

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? yes.

TAX COLLECTOR'S SIGNATURE

Marguerite J. Morgan

DATE

2/11/08

✱ PLANNING BOARD ✱

This past year saw the Greenland Planning Board primarily engaged on issues concerning town ordinances and regulations. No new major development applications, residential or commercial, have been approved since March of 2007. The Board continued its oversight responsibility with regard to the previously approved Packard and Falls Way developments.

Significant effort was directed on resolving zoning ordinance conflicts and concerns. At the end of a competitive bid process, a planning consultant was hired last summer to review our town ordinances and regulations. Priority was given to identifying and correcting ordinances that could possibly expose the town to legal jeopardy. This was an important project that took the Board and consultant months to complete, and the Board of Selectmen should be acknowledged for their support. The Planning Board will continue its work on ordinance review over the coming year.

With the critical assistance of our town circuit rider, zoning ordinances were crafted and public hearings held concerning additions and changes to be voted on at the 2008 Town Meeting. The most significant of these recommendations are:

- A conservation subdivision ordinance (allowing for 50% or more open space).
- An ordinance limiting the number of duplex units in new subdivisions.
- An ordinance defining and providing for accessory dwelling units.
- Adjustment of the Age Restricted Housing Ordinance.

Work on the Town Master Plan continued throughout 2007, with a projected completion date by the Rockingham Planning Commission in the spring of 2008. In an effort to gather data for future land use decision, the Board contracted for and has completed preliminary review of a town wide build-out analysis and future land-use analysis. These documents will be available for review at the Town Hall.

Finally, I wish to acknowledge the following individuals: Mr. Dylan Smith, for providing the Board with invaluable guidance and insight while serving as our Circuit Rider, and Mr. Bob Cushman, and Mrs. Amy Leonard, for overseeing the daily administrative responsibilities of the Board. Lastly, I thank my fellow Board members. This elected position requires significant time, study and effort. Your willingness to serve and bear the inevitable repercussions of difficult decisions is an admirable example for others to follow.

Respectfully submitted,

John F. McDevitt
Chairman

✧ STORM WATER MANAGEMENT PROGRAM ✧

The Town of Greenland was included, along with 45 other New Hampshire communities, in a federal program to improve storm water practices and storm water quality. The US Environmental Protection Agency (US EPA) instituted a program in 2003 whereby certain communities with municipal separate storm systems (MS 4's) are required to receive authorization under a federal permit for the discharge of storm water from those systems. Five year permits were issued, which expire in May of this year. New regulations are expected to be released shortly by the EPA, and we will be working diligently to remain in compliance with them.

Storm water discharges, if not effectively managed, can be a significant source of pollutants in surface waters that receive the storm water. In Greenland, storm water discharges into many brooks, streams and eventually to the Great Bay Estuary.

During 2007, a special emphasis was placed on the proper disposal of pet waste. Through a generous grant from N.H. Department of Environmental Services, we have been able to teach residents about the importance of cleaning up after dogs, and how easily various pollutants enter our storm water. During the Jason Hussey Community Day, children were able to participate in activities where they could make it rain on "Greenland" and watch various "pollutants" enter our brooks and streams. The University of Connecticut's Husky mascot made a guest appearance and passed out dog bones and convenient disposal bags to pet owners. The Town Clerk will be assisting with this educational project in the spring as Greenland's dog owners register their dogs.

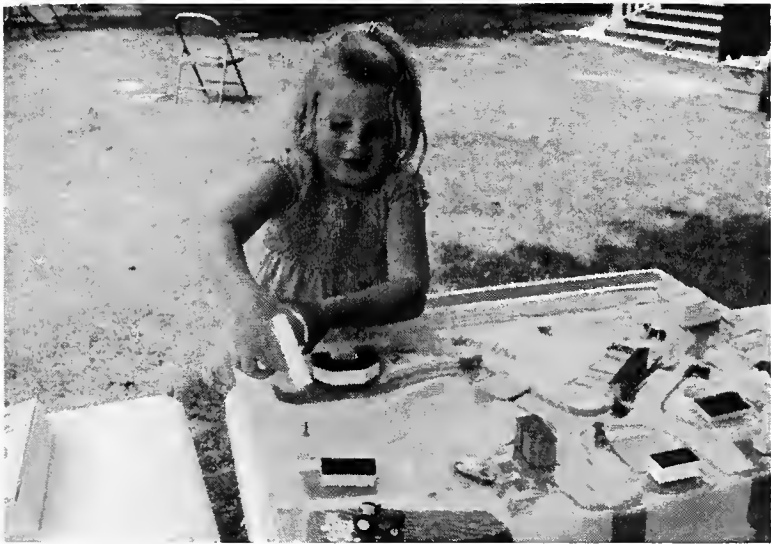
Greenland considers the protection of our water resources very seriously. Some of the activities that are taking place are:

- ◆ Continued participation in the Household Hazardous Waste Collection days in Portsmouth.
- ◆ The installation of decals on each catch basin to remind residents that nothing should be allowed to drain into the catch basin other than storm water.
- ◆ Maintaining Greenland's maps of storm water drains.
- ◆ Reviewing local ordinances to insure that all protections are in place.
- ◆ Cleaning the storm drains and catch basins on an annual basis.
- ◆ Participation in the Seacoast Storm Water Coalition for education and training.
- ◆ Distribution of a "A Greenland Fish's Wish", an educational activity book for children.

Greenland has made significant progress in the program and will continue to do whatever is possible to protect our resources. Residents can help in this important project by:

- ◆ Being aware of our ordinances and complying with them.
- ◆ Keeping drainage swales and culverts free of litter and debris.
- ◆ Wash vehicles on grassy areas, rather than paved driveways.
- ◆ Keep pet waste away from drainage areas.
- ◆ Avoid excess fertilizing and watering of lawns.

The Jason Hussey Road Race and Community Day provided the opportunity to share some important information with children and adults about the importance of cleaning up after our pets and how easily our actions can affect our environment.



✱ RECREATION COMMISSION ✱

2007 was a year of change and unprecedented growth for the Greenland Recreation Department. The year started out with change. The year saw the following committee members leave after years of commitment and dedication to the Town. The outgoing members were given a small token of the Town's appreciation at opening day ceremonies for our spring event. Jeff Jousset, Manny Medeiros, Lisa Winchell and Wendy Halligan were honored. Justin Stocker and Blake Gendron were also honored for their projects to the town. Chris Keenan has recently left the committee after two terms. His leadership has been invaluable and I want to thank him personally for all of his help.

Our new members are Carol Destefano, Jose Roy, Erica Rahn, and Cindy Smith. This is a diverse group with different interests and new ideas. This has led to many new program offerings. All of these people have shown they are dedicated and willing to work to make the recreation offerings a benefit to our community. The Committee started the year rewriting all of the Recreation Policies and constructing a mission statement and general goals. These are all posted on the town website. It was also determined that one of the largest complaints was a lack of communication from the Recreation Committee to the public. The result was to institute a database of e-mails to inform people of our offerings. The database now contains 312 names and continues to grow. If you are interested in being on the mailing list please send me an e-mail at BPafford@greenlandrec.com.

Programming grew from the athletic offerings of baseball/softball, basketball and soccer, to include Lego camp, football camp, jump roping, fishing class with NH Dept of Fish and Game, Rye Airfield Training, two nights of adult basketball, adult volleyball, yoga, ice skating lessons at Exeter Ice House, swimming lessons at the Seacoast Y, and an equipment swap. All of these programs have been added at no cost to the town. The committee has also negotiated reduced rates for out of town programs. We are proud to offer all of these programs at a discount to our residents. We feel it is important to keep the cost down and the quality up. We have even generated a small income to make improvements in equipment and facilities. This spring we are looking to reconfigure the parking lot at Post Road and re-crown the infield at Krasko field. In 2007, we purchased two new benches for the field hockey field and made numerous improvements to sports equipment. The irrigation at Post Road was installed and many fencing issues were resolved.

All of these programs take you as residents to make them work. We cannot thank our volunteers enough. The Greenland Recreation Department is a 100% volunteer group. Without you we cannot have any of these wonderful programs. We will continue to need your help with several new projects on tap. The first and a large venture for us is the repair or reconstruction of the tennis and basketball courts. I never could have imagined the number of people that use the tennis and basketball courts at Caswell Drive. I received many calls about the conditions and hope we are able to repair them. We offer very little for adult and senior programming and this is a facility that could help us improve in that area. We are also looking for a senior member of the community to help organize activities for this very important demographic in town. People have asked us to add to senior programming but no one has stepped up to help. We need you.

We are also looking to add a small piece of playground equipment at Post Road and Caswell facilities for the younger children. We will be looking for help in raising the funds to make this happen. There is a small group of parents looking into forming a fundraising group for the Greenland Rec.

Keep your eyes and ears open for more new programming. We will be looking into more family and group activities like shows at the Portsmouth Music Hall and maybe even trips to sports games and educational trips to area facilities. We look forward to seeing you all at Greenland Recreation events. Please contact us through the town website. We look forward to hearing from you and your suggestions.

Brian Pafford, Chairman

GREENLAND CONSERVATION COMMISSION

The Greenland Conservation Commission met monthly during the year 2007, Conservation Commissions have been established "for the utilization and protection of the natural resources and for the protection of watershed resources: of the city or town in which said commission has been established.

The year saw a number of new projects as well as updates on projects that had previously been brought before the Commission. The projects seen by the commission varied in nature and size requiring various permits and approvals.

Applicants came before the Commission regarding: Lot line adjustments, stabilization /restoration of swale and channel, construction of a wildlife pond, building a retaining wall to control erosion, dam repair/construction and the construction of new buildings. Proposed subdivision ranged in size and included single family and duplex dwellings. Members of the Commission participated in site walks and made suggestions/recommendations pertaining to the projects.

Two projects of import are the Packard Development on Route 33, site of the former Osram-Sylvania plant, and The Falls Way Subdivision off September Drive. After nearly six years the Packard project was begun and a Lowe's, Target and Stop & Shop will be built on the site. The Falls Way project, with the potential for 76 duplex units, was begun with Phase I, which will consist of 23 single-family dwellings. The Conservation Commission was involved in site walks, correspondence, plan reviews and correspondence with Greenland Boards and several other agencies regarding the environmental impacts of both projects.

Steve Walker, Stewardship Specialist, spoke at the February meeting regarding the role of Land Conservation Improvement Program in New Hampshire. Land, under conservation easement, is monitored to insure the land is properly used and well maintained. LCIP will work with landowners and conservation commissions to maintain property under conservation easement. The Greenland property, the Weeks conservation property, is monitored each year by the conservation commission and the monitoring was done in October of 2007. The 30-acre parcel is comprised of fields, forest and wetland and is host to a large variety of vegetation and wildlife. The monitoring includes walking the boundaries and inner sections of the property and taking note of any changes in the property. This is an ideal property for Boy Scouts, students or those interested in the outdoors to see, enjoy, and learn. The property has a number of trails that are clearly marked and there are bridges to cross wet areas.

The brick house located on the property is constructed entirely of locally manufactured bricks and is listed on the National Registry of Historic Places.

The Conservation Commission meets on the first Monday of the month at the Greenland Town Hall and all are welcome to attend.

The Conservation Commission works towards the goal of balancing the rights of the property owners in Greenland with the protection of our natural resources.

Respectfully submitted,

Rick Mauer, Chairman

✱ RECYCLING REPORT ✱

Greenland residents are to be congratulated on their recycling efforts in 2007! The Town increased the overall amount of material recycled from 211 tons to 252 tons. As you know, recycling has many benefits. When waste is recycled, limited landfill space is conserved and waste management costs for the town are reduced. One of the most important benefits of recycling is the significant environmental impact it has. When manufacturers use recycled materials it conserves natural resources (such as coal, wood and minerals), reduces air and water pollution and minimizes our overall impact on our planet. The general public, however, often wonders if the small part they play in recycling results in environmental benefits. The following data reflects the outstanding job that Greenland residents did in 2007 with recycling. Please continue to recycle – **you are making a difference!**

Material	Units/Tons	Recycling Cost	Revenue	Net Cost
Mixed materials	31	\$1,730.00	\$170.52	\$1,559.48
Freon/Electronics	96 units	\$ 775.00	\$775.00	\$ 0
Glass	72.62	\$ 1,755.39		\$1,775.39
Paper	121.19	\$4,830.00	\$5,967.38	(\$1,137.38)
Scrap Metal	25	\$ -	\$3,308.70	(\$3,308.70)
Aluminum Cans	<u>2.2 tons</u>	<u>\$ 408.00</u>	<u>\$1,455.90</u>	<u>(\$1,047.90)</u>
TOTALS	252.01	\$9,498.39	\$11,677.50	(\$2,159.11)

This year, our costs to dispose of normal trash averaged out to \$98.64 per ton, just .02 cents lower than 2006. We pay \$260 per load for a transportation cost, and have had some contractual fuel surcharges this year. We were able to renew our contract with Maine Energy Recovery Corp. for \$63.00 per ton disposal cost, a savings of \$13.00 per ton from 2006. We brought a total of 1,364 tons of material to be incinerated at Maine Energy Recovery Corp in 2007. However, we recycled approximately 252 tons of materials, including 121.19 tons of paper alone! If the newspapers, magazines and cardboard that residents took the time to recycle, had been thrown in the trash, the costs would have been \$11,954.18. Our recycling efforts resulted in a net revenue to the town of \$2,159.11 as compared to the net cost of \$5,125.65.

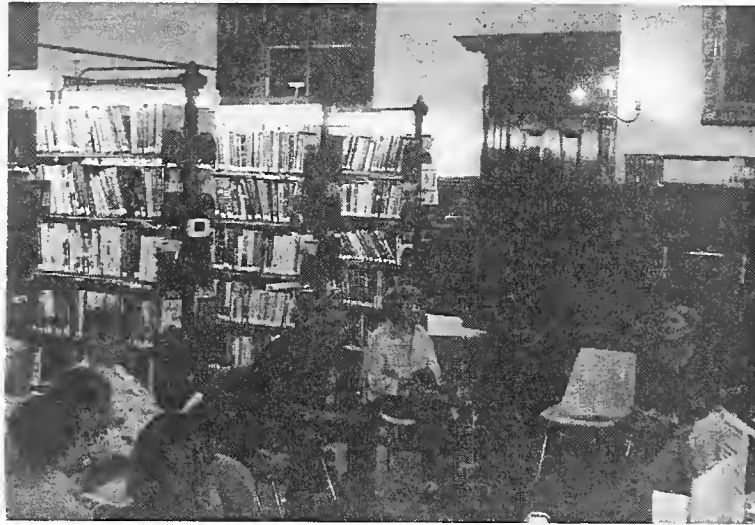
Aluminum cans are now separated and produce revenue. Please crush your cans before putting them into the container – we are charged a flat fee of \$260 to haul the container and currently receive .69 cents per pound for the cans. Our plastics are separated and do not receive any revenue at this time – but we are charged a flat hauling fee regardless of the weight of the container. If you crush those milk jugs – we can fit a lot more into a container! Please try to separate all paper out of the waste stream for recycling – we receive \$74 per ton for paper at this time. The metals pile generates income for the town; this year we received \$3,308.70 – for that reason, and to protect the safety of our residents, the Board of Selectmen voted to prohibit “picking” of the metals pile. If a resident sees a specific part they need for an appliance or other miscellaneous item that has been disposed of, and it is safely within reach, check with one of the attendants and likely you may have it. If you have any questions regarding what can or cannot be recycled in Greenland, please feel free to contact Karen Anderson at the Town Office or speak with any of the attendants at the Transfer Station.

I would like to take this opportunity to thank George, Carl, Walter and Gary for the excellent service that they provide to Greenland residents at our Transfer Station and Recycling Center.

❖ WEEKS PUBLIC LIBRARY ❖

Adult Services

As always the library provides programs to educate, inform and entertain. This past year adults had opportunities to meet with their neighbors at monthly book discussions, to learn about horticulture and floral design, to stretch their bodies at yoga during the summer, and even make fashionable jewelry. For the first time, adults had their own summer reading program and one lucky winner won the \$50 gift certificate to the Wentworth By the Sea, donated by the Friends. Twenty-three adults participated in the program. The highlight of the year was *The Big Read*, a project of the Center for the Book at the New Hampshire State Library in partnership with the New Hampshire Humanities Council in October which featured the book *Fahrenheit 451* by Ray Bradbury. *The Big Read* was an initiative of the National Endowment for the Arts in partnership with the Institute of Museum and Library Services and Arts Midwest. The Weeks Public Library was very fortunate to have the opportunity to participate and to be able to bring this level of programming to the residents of Greenland. A guest scholar led the very well attended book discussion which attracted adults and teens from the community. It was a huge success.



Teen Services

This year saw the addition of a full service Teen Department coordinated by the new Assistant Director Sharon Taylor. With Sharon's guidance, the teens of Greenland had a very productive year. Programs for teens provided a variety of opportunities for personal growth and fun. The Teen Advisory Board, which consists of about ten regular members, came up with a number of fun and unique program ideas. Some of the programs put on by TAB include Mystery Night, Madden Game night, Goth Night, DDR, and Poetry Café. These adventurous teens also did fundraising to purchase materials the regular budget could not cover and to support program necessities like pizza. Their favorite fundraiser was the Dunk Tank at the Hussey Memorial Race, with a special incentive to earn over three hundred dollars. The arrangement was that if they earned over three hundred dollars, Assistant Director Sharon Taylor would dye her hair blue. Well, Sharon came in Monday with blue hair, so I guess they earned over three hundred dollars! The TAB members are especially good at picking out new books that everyone likes and CDs that even adults checkout! Circulation in the Young Adult section went up 31% this year, and with all the enthusiastic teens in this community and additional funding for the collection it is very likely that it will increase.



Teen Advisory Board Car Wash

Children Services

The Children's Room continues to be a vital part of the Greenland community. Our collection and programs allow children to learn new skills, interact with others and have fun at the same time. The craft sessions, holiday parties, Friday Flicks and Dance, Dance Revolution for all ages were just a few of the programs offered this year to enrich the lives of the children in the community. Story time runs year-round and is open to all children. It is a great early learning experience that provides social interaction for young children and their caretakers. Stories, action board stories and simple crafts round out the program.

The Summer Reading program was a nice success this past summer. Our reading program participants read over one thousand books for summer 2007. There were 115 regular participants this year. Summer reading is an important program because children who read over the summer keep their reading skills strong. When they go back to school in the fall, their skills are right on track. Parents are very happy about the results and comment on it.

The children's area will continue to provide educational and recreational reading materials for all of our younger patrons. We will continue to offer new and exciting programs to encourage knowledge and to encourage life-long library users.

New Service Added in 2007

A new service was added this year with the assistance of a grant from the Gates foundation. The grant covered the startup costs for the Weeks Public Library to join the New Hampshire State Library's downloadable audio book service. The service provides a variety of adult, children and teen fiction titles plus a broad selection of nonfiction titles. The service complements the audio book collection at the library and provides residents 24/7 access to titles through their home computer and the Internet. From the date service began, May 14, 2007 to December 31, the library had 261 checkouts on 217 titles, some titles were downloaded more than once.

Community Services

Library staff worked at the annual Jason Hussey Race Day in July. Activities included Guitar Hero, a dunk tank to raise funds for teen programs and an archeological dig station for younger children. Library Trustees hosted their annual outdoor book sale on Race Day. This year only one Red Cross blood drive ran due to scheduling conflicts at the Red Cross office.

The Friends of the Library

The Friends continue to be a tremendous support group for the library. Their annual Plant Sale, Bake Sale and Chili luncheon continues to be their major fundraiser. Two smaller fundraising projects ran for the first time this year and with very good success. A Fall Bulb Sale and a Holiday Candle Sale brought in extra money to help support programming at the library. With membership dues and profits from the fundraisers, this year the Friends were able to continue to sponsor the monthly chess nights and the book rental program, and to purchase several of the museum passes. The Friends also continued to sponsor the summer reading program for children and teens and were even able to supply the adults' grand prize gift certificate.

Building

The library benefited from many building improvements this year. With the successful passage of a Warrant Article in March, funds were available to upgrade the electrical distribution system, the heating and air conditioning system, and the fire protection system. New lights were installed in the main area of the library and in the stacks, providing much needed light for the public and the staff. During the same time more improvements were made to the Children's Room. A cracked and twisted joist was reinforced through the generous assistance of structural engineer, Tony Coviello of Coviello Engineering, PLLC in Portsmouth, Andy Cole of Novel Ironworks, and Wayne Rasch and Shaun Shaples with D.D. Cook Builders. Once this was fixed, a new suspended ceiling and energy efficient light fixtures were installed. Safety issues and code violations were corrected with this project. The main area, entranceway and restroom also received a fresh coat of paint after all the contractors finished.

Additional improvements to the building were made possible through Madison Bellevue and his Eagle Scout project. Madison assisted with the removal of the old suspended ceiling in the Children's Room in preparation for the HVAC and electrical improvements. He also washed the windows in the Children's Room, repaired and stained the ramp at the back of the building, and installed a code compliant cover for the exterior stairway. His fund raising efforts exceeded the needs of his projects, so the Library was the recipient of a very generous donation of \$3,000 which was used to purchase new laptop computers and a flat screen monitor. It has been a very productive year at the library.

Respectfully submitted,
Denise J. Grimse, Director



Participants enjoyed the very popular rose wreath program.

STATISTICS

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Total Circulation	32,141*	33,987	34,861	31,133	27,422
Adult Books	8,083	7,865	8,483	8,713	7,591
Young Adult Books	1,107	844	886	637	163
Children's Books	9,061	11,896	12,277	11,126	11,566
Audio/Visual	11,953	11,441	11,284	9,160	6,679
Downloadable Books	261				
Library Card Holders	2,456	2,387	2,242	2,110	1,972
Holdings	20,891	19,959	19,700	19,504	19,122
Added	1,543	1,433	1,523	1,534	1,153
Weeded	610	1,175	1,327	1,152	795
Interlibrary Loan					
Items Borrowed	1,205	1,053	877	638	593
Items Loaned	993	1,071	1,064	1,015	1,067
Programming					
Programs	268	222	245	202	204
Attendance	2,474	2,037	2,264	2,196	2,189

*The library was closed for two full weeks and the Children's Room was closed to the public for an additional two weeks as contractors finished in that area.

FINANCIALS

2007 INCOME

Copies/Faxes	\$ 481.00
Donations	\$ 5,209.10
Nonresident Cards	\$ 70.00
Damaged/Lost Books	\$ 630.50
Unanticipated Income	\$ 2,038.31
Trust Funds	\$ 4,031.15
Interest	\$ 295.01
Town Appropriation	<u>\$ 188,760.00</u>
TOTAL INCOME	\$201,515.07

EXPENSES (Includes \$1,066.82 encumbered for 2007)

Administration	\$ 5,090.89
Library Materials	\$ 27,246.30
Operations	\$ 11,298.25
Salaries & Benefits	\$149,137.88
Utilities	<u>\$ 7,522.09</u>
TOTAL EXPENSES	\$ 200,295.41

The difference between total income and total expenses is \$1,219.66. The Money Market account earned \$45.01 more than anticipated and the Trust Funds earned \$1,071.15 more than anticipated in dividends. These monies could not be spent in 2007 because these unexpected additional amounts were not presented as part of the 2007 budget. They have been included in the 2008 budget. The remaining \$103.50 of the Trust Fund dividend was not spent because the December water bill and the last snow bill were less than anticipated.

Operational Accounts:**Citizens Bank Checking Account**

Balance on December 31, 2006		\$2,338.96
	deposits	\$201,220.06
	expenditures	\$199,288.59
	transfers to money market	\$166,000.00
Balance on December 31, 2007		\$3,330.43

Citizens Bank Money Market

Balance on December 31, 2006		\$25,865.18
	transfers from checking	\$166,000.00
	interest	\$295.01
	transfers to checking	\$165,000.00
Balance on December 31, 2007		\$27,160.19

Investment Accounts:**Vanguard 500 Index Fund Investors Shares (Building Fund)**

Value as of December 31, 2006		\$7,824.43
	income dividends	\$150.17
	account fee	-\$2.50
	redemptions	\$0.00
Value as of December 31, 2007		\$8243.20

Citizens Bank Checking (Building Fund)

Balance on December 31, 2006		\$3,188.86
	fees	-\$5.00
	deposits	\$0.00
	withdrawals	\$0.00
Balance on December 31, 2007		\$3,183.86

New Hampshire Public Deposit Investment Pool (MBIA Asset Management)

Balance on December 31, 2006		\$0.00
	deposits	\$0.00
	withdrawals	\$0.00
	interest	\$0.00
Balance on December 31, 2007		\$0.00

✱ GREENLAND VETERANS ASSOCIATION ✱

2007 was a very busy year for the Greenland Veterans. First, as you may have read in the 2006 Annual Town Report, we listed over a dozen causes and charities we donate to each year, so I will forgo mentioning them all so as to avoid a repetitious ennui. There are, however, several events that took place in 2007 that stand out and I think deserve special mention.

First among these events was the ceremony that was held at the Greenland Central School to celebrate Veteran's Day. This was the second year that the students and faculty put together a ceremony to honor all veterans. All the veterans extend their heartfelt gratitude and thanks to the Greenland Central School student body and faculty. It meant a lot to us and you did a splendid job.

Another outstanding event happened when the Greenland Vets were invited aboard a KC-135 Stratotanker out of Pease ANG to witness firsthand the refueling of three F-15 fighter jets. It was an exciting experience. It was also interesting to note the camaraderie between the veterans "of old" and the military of today. We thank the 157th ARW from Pease for this opportunity.

Some of our charitable events stood out also, thanks to the citizens of Greenland and the surrounding communities. The Corned Beef Dinner held during St. Patrick's Day and the Pancake Breakfast held during Veteran's Day were both exceptionally successful events which not only brought neighbors together but helped raise money for local charities. We hope to see all of you at these events in 2008. They are a good time to be had by all. I would be remiss, of course, if I didn't mention our annual Christmas Tree Sale event. Each year we send one of our vets up north to hand pick the trees totaling over 500 and we sell out of them well before Christmas. We thank each and every one of you who have helped us one way or another, either by buying trees and wreaths, attending the dinners or through donations.

The Food Pantry boxes at the town hall and post office were brimming over this past year. We thank all contributors for helping those in need.

On a somber note, we take time to remember three of our fellow veterans who passed away in 2007: Edward Davis (U.S. Army), Henry Sanborn (U.S. Army – Awarded Bronze Star) and Richard Caswell (U.S. Air Force). These men served their country and community well and though they will be missed, they will always remain a part of Greenland.

Please keep in mind that the Vet's Hall is a great place to hold functions. For rental details you can call Ron Meyer at 431-7043.

We, the Veteran's of Greenland, are honored to be a part of Greenland and will continue the mission of the founders of the Greenland Veterans Association... 'to help, promote and sponsor events to benefit the community'.

Thank you,

H. Vaughan Morgan, III
Greenland Veteran's, Inc.

An Update from Washington

By Congresswoman Carol Shea-Porter

Last year, the House of Representatives passed many important measures that affect our lives here in New Hampshire. From lowering the cost of student loans, to raising the minimum wage, to protecting middle-class families from the Alternative Minimum Tax, Congress addressed a wide range of issues that will benefit New Hampshire families.

To help families afford the rising costs of higher education, we passed the College Cost Reduction and Access Act, which will cut interest rates in half for federal student loans, and save a typical student in New Hampshire \$4,430 over the life of a loan. The bill will also increase funding for Pell Grants for low-income students and provide loan-forgiveness for talented students who pursue public service fields like teaching or emergency response.

Congress passed legislation to protect 23 million families from a tax increase of up to several thousand dollars this year under the Alternative Minimum Tax. In July, we raised the federal minimum wage, increasing it from \$5.15 to \$7.25 an hour by 2009. At the same time, Congress also passed tax credits for small businesses. To find out how businesses can take advantage of the new tax benefits, visit www.sba.gov or contact my office at (603) 641-9536.

With energy prices rising, Congress increased the fuel efficiency standards for vehicles for the first time in thirty-two years. I'm also pleased that we passed an increase in funding for the Low-Income Home Energy Assistance Program (LIHEAP), which supports New Hampshire's Fuel Assistance Program. If you or someone you know needs help affording the cost of heating fuel this year, please contact the New Hampshire Office of Energy and Planning at (603) 271-8317.

It was a busy year in my New Hampshire offices in Manchester and Dover as well, where we assisted over 1,200 individuals with inquiries to federal agencies including Social Security, Medicare, and the Veterans Administration. Last summer, when there were huge delays at passport offices around the country, my staff helped more than 200 people get their passports on time. To apply for a passport, visit travel.state.gov and follow the online instructions, or see the Frequently Asked Questions section of my website for more information.

Representatives from my office regularly visit towns across the First District to assist constituents in working with the federal government. For more information about the services that my office provides, please visit: www.shea-porter.house.gov.

To keep up to date on the latest developments in Washington, you can also track legislation using the Thomas search engine provided by the Library of Congress at www.thomas.gov.

I am honored to serve you in Congress, and I wish you a happy and prosperous year in 2008.

Congresswoman Carol Shea-Porter represents the First Congressional District of New Hampshire, which includes communities from Manchester to the Seacoast and through the Lakes Region up to Conway. Her Manchester and Dover District Offices can be reached by calling (603) 641-9536.



RESIDENT BIRTH REPORT



2007

Child's name	Date of Birth	Place of Birth	Father's Name	Mother's Name
Moulton, Sydney Grace	01/01/07	Portsmouth, NH	Moulton, Jeffrey	Moulton, Katherine
Bonita, Max David	01/11/07	Exeter, NH	Bonita, Todd	Baker, Alison
Gladu, Nicholas Chan	01/14/07	Portsmouth, NH	Gladu, Matthew	Gladu, Kar Wai
Drusendahl, John Peter T.	01/31/07	Portsmouth, NH	Drusendahl, Edward	Drusendahl, Marlene
Gredenius, Ryder Sophia	02/24/07	Exeter, NH	Gredenius, Christopher	Gredenius, Sara
Sheppard, Meghan C.	03/08/07	Exeter, NH	Sheppard, Jay	Sheppard, Kristen
Caruso, Nicholas R. J.	03/11/07	Exeter, NH	Caruso, Jason	Caruso, Aimee
Ream, Brayden Fry	03/19/07	Portsmouth, NH	Ream, Michael	Ream, Tana
Ramsey, Emma Elizabeth	04/02/07	Portsmouth, NH	Ramsey, James	Searles, Nicole
Ghuste, Hennisee Keelan-C.	04/02/07	Portsmouth, NH		Buchanan, Jerrica
Tucker, Joel Anthony	04/08/07	Portsmouth, NH	Tucker, Robert	Doherty, Karen
Porter, Avery Sheila	06/10/07	Portsmouth, NH	Porter, Timothy	Porter, Patricia
Gray, Addison Burke	06/24/07	Portsmouth, NH	Gray, Brooks	Gray, Trisha
Moran, Madison Faith	07/02/07	Portsmouth, NH	Moran, Michael	Moran, Maureen
Bariteau, Allyssa Lorriane	08/10/07	Exeter, NH		Lambert, Erica
Avery, Kenneth Paul	08/13/07	Portsmouth, NH	Avery, Kenneth	Avery, Erin
Sherburne, Michael C.	08/20/07	Portsmouth, NH	Sherburne, Michael	Jenness, Nicole
Gordon, Kevin Michael	08/20/07	Portsmouth, NH	Gordon, Michael	Gordon, Andrea
Conlin, Nealey Quinn	10/01/07	Dover, NH	Conlin, Thomas	Conlin, Brooke
Ronaldson, Andre Sylvester	10/02/07	Exeter, NH		Ronaldson, Sara
Sullivan, Hailey Lou	10/29/07	Portsmouth, NH	Sullivan, Timothy	Sullivan, Tammy
Molda, Alexander Gregory	11/04/07	Portsmouth, NH	Molda, Adam	Molda, Jessica
Barron, Garrett Francis	11/19/07	Portsmouth, NH	Barron, Gary	Barron, Linda
Lizotte, Keegan Michael	11/29/07	Exeter, NH	Lizotte, John	Plouffe, Danielle
Vitale, Lileah Marie	11/30/07	Portsmouth, NH	Vitale, Stephen	Stoddard, Cheryl
Lawton, Alec Christopher	12/06/07	Exeter, NH	Lawton, Edward	Lawton, Kristin
Grimes, Johanna Andrea	12/10/07	Exeter, NH	Grimes, Jeffrey	Grimes, Kari
Williams, Connor Richard	12/11/07	Portsmouth, NH	Williams, Charles	Williams, Amy
Mullen, Samuel Joseph	12/14/07	Portsmouth, NH	Mullen, Jason	Mullen, Erin
Delisle, Addison Natica	12/17/07	Portsmouth, NH	Delisle, Robert	Delisle, Deborah



RESIDENT MARRIAGE REPORT



2007

Groom	Residence	Bride	Residence	Town of Issuance	Place of Marriage	Date of Marriage
Pakasi, Heskiah A.	Greenland	Thorn, Vuthear	Greenland	Greenland	Greenland	01/30/07
Reinhardt, Kirk E.	Nashua	Ykema, Sarah M.	Greenland	Nashua	Dover	02/18/07
Shea, Timothy V.	Manchester	Ahlin, Abby	Greenland	Hampton	Londonderry	03/17/07
Desiderio, Mark S.	Greenland	Zoni, Sarah E.	Greenland	Greenland	Portsmouth	04/28/07
Bell, Edward L.	Newmarket	Harris, Margaret	Greenland	Greenland	Portsmouth	05/19/07
Carter, Leonard L.	Greenland	Lanseigne, Wanda	Greenland	Greenland	Greenland	05/26/07
Souza, Francisco P.	Greenland	Oliviera, Magna M.	Greenland	Greenland	Greenland	06/05/07
Smart, Brandon D.	Greenland	Durkee, Karisa L.	Greenland	Exeter	Exeter	06/16/07
Leonard, Steven D.	Greenland	Higney, Kimberly	Greenland	Greenland	Greenland	07/07/07
Scheller, Tilo A.	Greenland	Philbrick, Tonya	Greenland	Greenland	Greenland	07/14/07
Mayo, David L.	Greenland	McCauley, Kristine	Greenland	Greenland	Wolfeboro	07/21/07
Poisson, Brian T.	Greenland	Leblanc, Melissa E	Greenland	Portsmouth	Manchester	08/04/07
Peterson, Ross E.	Greenland	Roberge, Katrina L.	Greenland	Greenland	Hampton Falls	08/04/07
Leahy, Brian T.	North Salem, NY	Brackett, Lydia T.	Greenland	Stratham	Greenland	08/04/07
Hanson, Brian W.	Greenland	Man, Jennifer A.	Greenland	Greenland	Greenland	08/11/07
Eves, Alan P.	Greenland	Niedzwiecki, Karyn J.	Greenland	Greenland	Greenland	09/19/07
Page, Steven R.	Greenland	Bellemore, Peggy	Greenland	Greenland	Greenland	09/29/07
Sherburne, Michael B.	Greenland	Jenness, Nicole E.	Greenland	Greenland	Dover	10/20/07
Marston, Curtis A.	Greenland	Cormier, Joetta L.	Greenland	North Hampton	Rochester	11/17/07
Markley, Garbiel	Stratham	Leary, Bethany	Greenland	Greenland	Portsmouth	11/19/07
Pellerin, Gene	Greenland	Robinson, Laura G.	Greenland	Greenland	Jackson	12/22/07



RESIDENT DEATH REPORT



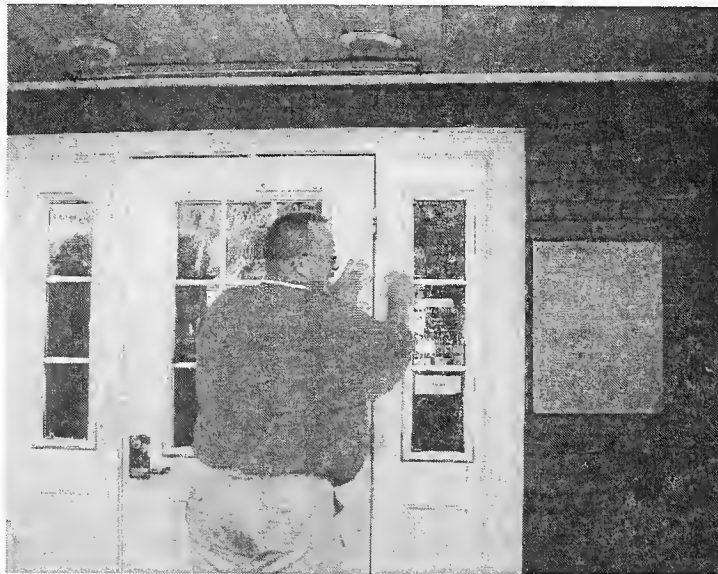
2007

Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
Byrnes, Robert	01/03/07	Greenland, NH	Byrnes, Harold	Day, Thelma
Wroblewski, Sigmund	01/08/07	Greenland	Wroblewski, Michael	Myszka, Frances
Vanderyn, Blanche	02/03/07	Greenland	Wright, David	Monroe, Blanche
Howard, Mary	02/08/07	Greenland	Cornwall, James	Wynne, Loreen
Hunkins, Robert	02/14/07	Portsmouth, NH	Hunkins, Angus	Fieldsend, Emma
Graves, Joanne	06/27/07	Greenland, NH	St.Hilaire, William	Jalbert, Marie
Pappas, Peter	08/14/07	Portsmouth, NH	Pappas, John	Kaseris, Angelina
Hersom, Catherine	08/17/07	Portsmouth, NH	Smecker, Joseph	Galik, Jessica
Strong, Geraldine	08/18/07	Greenland	Gibson, Roy	Crowell, Elizabeth
Yanofsky, Kristine	08/21/07	Greenland	McMahon, Eugene	Connolly, Karen
Hatch, Anthony	08/24/07	Portsmouth, NH	Hatch, Lester	Edmands, Elizabeth
Williams, Galen	08/26/07	Exeter	Williams, Hadley	Church, Ruth
Goodman, Georgette	10/07/07	Portsmouth, NH	Goodman, George	Jacobson, Audrey
Carlton, Ruth	10/14/07	Greenland	Brackett, Thomas	Brownell, Blanche
Barnes, Ruth	11/15/07	Dover	Christie, Andrew	Clark, Olive
Mori, Charles	12/01/07	Greenland	Mori, Albert	Ricker, Hilda

✱ 2007 WAGES OF TOWN EMPLOYEES ✱

Employee	Position	Regular Wages/Stipend	Over-Time	Details	Total
Anderson, Karen	Town Administrator	\$52,859.88			\$52,859.88
Atkinson, Lee E.	Deputy TC/TC	\$ 4,045.35			\$ 4,045.35
Baker, Robin	Temporary Clerical	\$ 675.26			\$ 675.26
Berg, Wallace	Health Officer	\$1,200.00			\$1,200.00
Bouffard, Dean	Moderator	\$180.00			\$180.00
Cresta, Ralph	Vol. Fire Chief	\$4,900.00			\$4,900.00
Cummings, Charles	Selectman	\$2,250.00			\$2,250.00
Cummings, Lizbeth	Bookkeeper	\$21,991.12			\$21,991.12
Cushman, Robert A.	Building Inspector	\$40,475.56			\$40,475.56
Davey, Gary M.	Transfer Station	\$19,521.01			\$19,521.01
Dearborn, Bruce	Selectman	\$2,250.00			\$2,250.00
Dietenhofer, Keith	Police Officer	\$41,728.56	\$3,528.12	\$744.00	\$46,000.68
Dipietro, Brian	Vol. Firefighter	\$3,787.50			\$3,787.50
Ferrelli, Barbara	Ballot Clerk	\$180.00			\$180.00
Ferrelli, Karen	Ballot Clerk	\$180.00			\$180.00
Ferrelli, Patricia	Town Clerk/Tax C.	\$27,836.99			\$27,836.99
Fieldsend, Henry	Transfer Station	\$1,032.58			\$1,032.58
Fleming, Barbara	Deputy TC/TC	\$4,839.89			\$4,839.89
Gloor, Evelyn	Ballot Clerk	\$180.00			\$180.00
Gouzoules, Winston	Super. Of Checklist	\$580.00			\$580.00
Gravelle, Dan	Vol. Firefighter	\$3,311.08			\$3,311.08
Gross, Ron	Ballot Clerk	\$50.00			\$50.00
Hartmann, Theodore	Police Officer	\$4,580.28			\$4,580.28
Hayden, George	Transfer Station	\$10,246.41			\$10,246.41
Hazzard, Richard	Vol. Firefighter	\$3,787.47			\$3,787.47
Hussey, Richard	Vol. Firefighter	\$1,287.50			\$1,287.50
Kurkul, David	Police Officer	\$48,915.08	\$3,528.12	\$12,117.00	\$70,403.08
Leonard, Amy	Secretary to Boards	\$20,098.44			\$20,098.44
LoConte, David M.	Police Officer	\$42,429.82	\$4,463.40	\$18,708.00	\$65,601.22
MacCorkle, Leon	Vol. Firefighter	\$4,137.50			\$4,137.50
MacCorkle, Sara	Vol. Firefighter	\$4,900.00			\$4,900.00
Maines, Walter C.	Transfer Station	\$11,871.18			\$11,871.18
Maloney, Cynthia	Temp. Clerical	\$5,871.25			\$5,871.25
Maloney, Michael	Police Chief	\$66,458.25	\$1,145.64	\$10,479.00	\$78,082.89
Morgan, Marguerite	Town Clk/Tax Coll.	\$12,307.68			\$12,307.68
Pearl, Chris	Vol. Firefighter	\$3,297.20			\$3,297.20
Peirce, Jeffrey T.	Police Officer	\$2,665.44			\$2,665.44
Rolston, James	Town Treasurer	\$2,625.00			\$2,625.00
Sanderson, Paul	Selectman	\$3,000.00			\$3,000.00
Sawyer, Dawn	Police Sergeant	\$58,291.02	\$9,489.37	\$10,752.00	\$78,532.39
Scherer, Carol	Super. Of Checklist	\$580.00			\$580.00
Schmidt, Kevin	Vol. Firefighter	\$3,800.00			\$3,800.00
Schultz, Blaine	Ballot Clerk	\$150.00			\$150.00
Simmons, Thomas	Police Officer	\$34,926.52			\$34,926.52
Smith, Carol	Police Secretary	\$30,884.70			\$30,884.70
Sodini, Colleen	Vol. Firefighter	\$4,000.00			\$4,000.00
Sodini, Maurice	Sel/Vol Firefighter	\$7,900.00			\$7,900.00
Sutherland, Robert	Moderator	\$300.00			\$300.00

Sypfers, Leroy	Trust Fund Clerk	\$390.00			\$390.00
Thompson, Frances	Super. Of Checklist	\$225.00			\$225.00
Tillman, Thomas	Vol. Firefighter	\$4,862.50			\$4,862.50
Tobey, Matt	Vol. Firefighter	\$3,975.00			\$3,975.00
Trull-Smith, Sandra	Treasurer	\$874.99			\$874.99
Wendell, Jon	Selectman	\$2,250.00			\$2,250.00
West, Eric	Vol. Firefighter	\$4,462.50			\$4,462.50
Wilbur, Virginia	Super. Of Checklist	\$500.00			\$500.00
Witham, Walter R.	Transfer Station	\$11,954.72			\$11,954.72
Young, Scott	Vol. Firefighter	\$4,262.50			\$4,262.50
Young, Wayne M	Police Officer	\$42,584.22	\$17,632.52	\$27,432.00	\$87,648.74



An example of the great teamwork we enjoy Chief Maloney cleaned and power-washed the town office building with the savings being used to pay for gutters for the police building.



Board of Selectmen
Town of Greenland
Greenland, New Hampshire

We have audited the accompanying Report of the Trust Funds (MS-9) (cash basis of accounting) of the Trustees of Trust Funds of the Town of Greenland for the year January 1, 2005 through December 31, 2005. This schedule is the responsibility of the Town's management. Our responsibility is to express an opinion on the schedule based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Trust Report is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

This financial statement has been prepared on the cash receipts and disbursements basis of accounting, which is a comprehensive basis of accounting other than generally accepted governmental accounting principles.

In our opinion, the schedule referred to above presents fairly the activity in the Trustees' accounts arising from the cash transactions for the year January 1, 2005 through December 31, 2005.

Respectfully submitted,

Mason + Rich, P.A.

MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

November 1, 2007

REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF GREENLAND											MS-9
FOR THE YEAR ENDED DECEMBER 31, 2005											
NAME OF TRUST FUND	PURPOSE OF TRUST FUND	PRINCIPAL				INCOME				BALANCE YEAR END	GRAND TOTAL OF PRINCIPAL & INCOME
		BALANCE BEGINNING YEAR	NEW FUNDS CREATED	CASH GAINS OR (LOSSES)	WITHDRAWALS	BALANCE END YEAR	BALANCE BEGINNING YEAR	INCOME DURING YEAR	EXPENDED DURING YEAR		
Conservation Vicinity Land	Conservation	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 0.97	\$ 1,335.16	\$ -	\$ 1,336.13	\$ 51,336.13
Conservation Rec Land	Conservation	169,000.00	-	-	-	169,000.00	16,774.21	5,585.85	-	22,360.06	191,360.06
Fire Truck Fund	Cap Reserves	180,000.00	-	-	-	180,000.00	883.98	4,304.79	-	5,188.77	185,188.77
Total Capital Reserves		\$ 399,000.00	\$ -	\$ -	\$ -	\$ 399,000.00	\$ 17,659.16	\$ 11,225.80	\$ -	\$ 28,884.96	\$ 427,884.96
Common Trust A	Cemetery/Library	\$ 202,196.63	\$ 1,800.00	\$ 5,913.86	\$ -	\$ 209,910.49	\$ 3,294.00	\$ 13,610.14	\$ (9,408.19)	\$ 7,495.95	\$ 217,406.44
Common Trust B	Cemetery	30,396.00	-	963.25	-	31,359.25	4,081.00	1,114.01	(1,958.25)	3,236.76	34,596.01
Common Trust C	Cemetery	24,263.00	-	731.29	-	24,994.29	1,251.00	845.75	(1,486.69)	610.06	25,604.35
Total Perpetual Care Funds		\$ 256,855.63	\$ 1,800.00	\$ 7,608.40	\$ -	\$ 266,264.03	\$ 8,626.00	\$ 15,569.90	\$ (12,853.13)	\$ 11,342.77	\$ 277,606.80
Library		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Cemetery Funds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Trusts:											
Weeks Sidewalk	Town Trust	\$ 2,035.00	\$ -	\$ 85.68	\$ -	\$ 2,120.68	\$ 3,130.00	\$ 149.73	\$ -	\$ 3,279.73	\$ 5,400.42
Weeks School	School	1,351.00	-	22.41	-	1,373.41	-	39.16	(53.00)	(13.84)	1,359.57
Sanderson School	School	16,352.00	500.00	397.12	-	17,249.12	7,589.00	693.96	(1,200.00)	7,082.96	24,332.08
Norton Library	Town Trust	2,550.00	-	42.31	-	2,592.31	-	73.94	-	73.94	2,666.26
Ludwig Flower	Town Trust	364.00	-	8.51	-	372.51	150.00	14.87	-	164.87	537.37
Total Town Trusts		\$ 22,652.00	\$ 500.00	\$ 556.03	\$ -	\$ 23,708.03	\$ 10,869.00	\$ 971.66	\$ (1,253.00)	\$ 10,587.66	\$ 34,295.69
Total Trust Funds		\$ 678,507.63	\$ 2,300.00	\$ 8,164.43	\$ -	\$ 688,972.06	\$ 37,154.16	\$ 27,767.36	\$ (14,106.13)	\$ 50,815.39	\$ 739,787.45

**TOWN OF GREENLAND,
NEW HAMPSHIRE**

**TRUSTEES OF TRUST FUNDS
MANAGEMENT LETTER**

**FOR THE YEAR JANUARY 1, 2005
TO DECEMBER 31, 2005**

TOWN OF GREENLAND, NEW HAMPSHIRE
TRUSTEES OF TRUST FUNDS MANAGEMENT LETTER

FINDINGS AND RECOMMENDATIONS

GENERAL

ACCOUNTING

Finding - The Town has a number of common investment accounts as well as two checking accounts for its various Trust Funds. However, it is extremely difficult to reconcile the activity for the year from the accounts to the amounts as reported on the MS-9. For example, the Trustees report separate common funds of A (Cemetery/Library), B (Cemetery) and C (Cemetery) which are actually maintained in two investment accounts labeled Cemetery and Library respectively. However, neither account ties directly to the amounts reported for either function on the MS-9.

We also noted that transfers from the investment accounts to the Cemetery checking account and/or the Trustee of Trust Funds checking account seem to be done without any consideration as to matching them with the subsequent disbursement. Consequently, funds either accumulate in the checking account or are overdrawn in during the year for a particular trust. For example, transfers from the Cemetery common fund investment account during the year amounted to \$3,900 but a disbursement to the Town alone in 2004 was \$8,000 for Cemetery maintenance.

Recommendation – The accounting process should be simplified. We would recommend that the Trustees consider balancing the common investment accounts to match the reporting on the MS-9 i.e. have the Library account reconcile to a common fund and combine the Cemetery funds to one other common fund instead of a combination of three on the MS-9.

We would recommend that funds be remitted from the Cemetery and/or Library investment accounts to the Cemetery checking account on an as needed basis i.e. as bills come due request the funds be transferred from the applicable investment account to cover the transaction. We would also recommend a similar procedure for the General Fund investment account except that the funds would be remitted to the Trustees of Trust Funds checking account for subsequent timely disbursement.

Management's Comment – The Trustees are purchasing a computer and systems to be used for both accounting and Cemetery plot history and layout. Further, ensuing Trustees meetings will be aimed towards more accurate reporting on the MS-9 and MS-10 reports, as well as development of an Investment Policy.

INVESTMENT POLICY

Finding – New Hampshire RSA 31:25 requires that “the trustees shall formally adopt an investment policy for all investments made by them and their agents”. We did not note a written investment policy during the course of our audit.

(Continued on next page)

TOWN OF GREENLAND, NEW HAMPSHIRE
TRUSTEES OF TRUST FUNDS MANAGEMENT LETTER

Recommendation – We would recommend that the Trustees adopt a written policy in accordance with RSA 31:25 following the “prudent man” guidelines. Such a policy would then need to be reviewed and confirmed annually.

Management’s Comment – The Trustees are purchasing a computer and systems to be used for both accounting and Cemetery plot history and layout. Further, ensuing Trustees meetings will be aimed towards more accurate reporting on the MS-9 and MS-10 reports, as well as development of an Investment Policy.

REPORT OF COMMON TRUST FUNDS

Finding – The Trustees are required to report to the State the funds invested in common. For Cemetery perpetual care funds this means by individual owner/lot. We did not note such a listing for the 2005 Trustee reports.

Recommendation – It is extremely crucial that this report be maintained and filed annually.

Management’s Comment - The Trustees are purchasing a computer and systems to be used for both accounting and Cemetery plot history and layout. Further, ensuing Trustees meetings will be aimed towards more accurate reporting on the MS-9 and MS-10 reports, as well as development of an Investment Policy.

CEMETERY FUNDS

Finding – The Trustees remit annually a round amount to the Town for “dividends” i.e. perpetual care lot maintenance.

Recommendation – The Trustees have a fiduciary duty to determine that perpetual care funds are properly expended. The Town needs to bill the Trustees for the annual maintenance costs either on a per lot cost or a percentage of total costs for the cemeteries versus the perpetual care lots.

Management’s Comment – The Trustees of Trust Funds agree with the concerns brought to our attention during the recent audits of 2004, 2005, and 2006 records. We are now in the process of taking several actions which will bring our accounting into line.

Finding – There seems to be some commingling of funds in the ending balance in the Cemetery checkbook. It appears that part of the funds should be in the custody of the Cemetery Trustees and not the Trustees of Trust funds.

(Continued on next page)

TOWN OF GREENLAND, NEW HAMPSHIRE
TRUSTEES OF TRUST FUNDS MANAGEMENT LETTER

Recommendation – The Trustees should forward the funds in question to the Cemetery Trustees to deposit and account for in a separate bank checking account.

Management's Comments – In the 2007 Town Elections, 3 Cemetery Trustees were elected; which will provide for separation of the various funds and the existing checking accounts will be changed to reflect this.

**TOWN OF GREENLAND,
NEW HAMPSHIRE**

TAX COLLECTOR RECOMMITAL AUDIT

**SIGNIFICANT DEFICIENCY AND
MATERIAL WEAKNESS
REPORT**

**FOR THE PERIOD JANUARY 1, 2007 TO
SEPTEMBER 9, 2007**

DRAFT
SUBJECT TO REVISION
AND DELETION

Board of Selectmen
Town of Greenland
Greenland, New Hampshire

DRAFT
NOT TO REVISION
TOWN AND DEPT. STAFF

To the Board of Selectmen,

In planning and performing our audit of the Tax Collector's reports of the Town of Greenland, for the period January 1, 2007 to September 9, 2007 in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the Tax Collector's reports, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the Town of Greenland's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the client's financial statements that is more than inconsequential will not be prevented or detected by the Town's internal control. We consider the items below to be significant deficiencies in internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Town's internal control. We believe that the following deficiencies constitute material weaknesses.

MONTHLY RECONCILIATIONS ON THE TAX SOFTWARE

Finding – The Tax Collector was not doing timely monthly reconciliations of any sort to prove amounts entered or transactions posted on the monthly reports generated from the software. Consequently, *major errors* in data entry and in processing could be and were made and were not addressed timely, if at all.

Recommendation – We cannot stress enough that timely month end reconciliations **MUST** be done. This would include reconciling reports from the software to the prior months ending receivable balances, taxes committed to approved, signed warrants on file in the Tax Office, overpayments to a credit balance listing, remittances (receipts) to the amount as recorded on the Town's Quickbooks accounting software, abatement listings to approved abatement forms on file and ending receivables to accounts receivable uncollected lists at month end. Credit balances on accounts (overpayments) need to be printed (Transaction code RE) and reviewed to determine which ones need to be refunded to taxpayers. The listing should then be forwarded to the Town Office to do the refunds. The Tax Collector's Office is the Town's main revenue source. It is absolutely crucial for internal control purposes as well as to properly secure the Town's interest for any delinquent taxes that these reconciliations be done.

Management's Comments –

DRAFT
SUBJECT TO REVISION
AND DELETES

TAX LIENS

Finding – We noted that the 2007 tax liens for unpaid 2006 property taxes were executed on July 30, 2007 and recorded by the Registry of Deeds on August 8, 2007. However, the liens were NOT executed on the tax software. Consequently, at September 30, 2007, the liens were still being reported as taxes receivable on the tax software and not as tax liens receivable.

Recommendation – The lien process **MUST** be completed on the tax software at the time the lien is executed.

Management's Comments –

DRAFT
SUBJECT TO REVISION
AND DELETES

The Town's written responses to the significant deficiencies and material weaknesses identified above from our audit have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of management, the Board of Selectmen, and others within the Town of Greenland, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Mason + Rich, P.A.

MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

January 10, 2008

Don Arsenault Pam Barrows Nancy Bassett Martha Bates Wally Berg Thomas Brackett Carl Beatrice Pat Beatrice Annie Beauchemin Nick Beauchemin Debbie Beck Trudie Bergeron Jeff Canfield Dean Bouffard Lauren Buyak A. Cayer Andrea Carlin Pam Chamallas Barbara Coit Marian Connelly Kathy Cox Charlie Cummings Lizbeth Cummings Linda Currier Ralph Cresta Tabita Cronin Kate Danielson Bruce Dearborn Carol Destefano Brian Dipietro Margaret Felton Ken Fernald Henry Fieldsend Barbara Fleming Deb Furino Blake Gendron Alexandra Genimatas Dale Genimatas Julie Gilston Noah Glennon Stephanie Glennon Tracy Graffam Judy Graham Dan Gravelle Jacque Gravelle Heather Greenwood Kari Grimes Ron Gross Chris Halligan Jerrian Hartmann George Hayden Richard Hazzard Paul Hughes Kathi Hussey Ricky Hussey Chip Hussey Marie Hussey Ron Hussey Cherie Jenness Karen Johnson Jeff Jousset Chris Keenan Bob Krasko Shawn Leathers Sarah MacCorkle Kathy Maddock Anthony Mann David McNeil Mike Marsh Rick Mauer Lisa Mauer Jane Man John McDevitt Mary McDonough Tracy McGrenaghan Nancy McIntyre Margaret Mooers Marianne Mooers Aidan Moore Marge Morgan Carl Mueller Ann Oliver Brian Pafford Paula Parrish Chris Pearl Erica Rahn Kathy Ricci Abby Rockefeller Dale Rockefeller Jim Rolston Jose Roy Dick Rugg Kathy Rugg Julie Samonas Carol Sanderson Paul Sanderson Carol Scherer Jen Shilman Kevin Schmidt Derek Simpson Cynthia Smith Colleen Sodini Mo Sodini Leroy Syphers Troy Thibodeau Tom Tillman Mark Tobey Cheryl Van Allen Chrissy Vogel Eric West John Weeks Marcia Welsh Jon Wendell Tina Ho Wendell Adele Wick Bill Williams Barbara Wilson Richard Winsor Carolyn Weeks-White Pat Wolfe Virginia Wilbur Scott Young Jeff Zanni Nancy Zechel Nancy Zuba and many others whose names were not available!

GREENLAND'S VOLUNTEERS ARE THE BEST!

Don Arsenault Pam Barrows Nancy Bassett Martha Bates Wally Berg Thomas Brackett Carl Beatrice Pat Beatrice Annie Beauchemin Nick Beauchemin Debbie Beck Trudie Bergeron Jeff Canfield Dean Bouffard Lauren Buyak A. Cayer Andrea Carlin Pam Chamallas Barbara Coit Marian Connelly Kathy Cox Charlie Cummings Lizbeth Cummings Linda Currier Ralph Cresta Tabita Cronin Kate Danielson Bruce Dearborn Carol Destefano Brian Dipietro Margaret Felton Ken Fernald Henry Fieldsend Barbara Fleming Deb Furino Blake Gendron Alexandra Genimatas Dale Genimatas Julie Gilston Noah Glennon Stephanie Glennon Tracy Graffam Judy Graham Dan Gravelle Jacque Gravelle Heather Greenwood Kari Grimes Ron Gross Chris Halligan Jerrian Hartmann George Hayden Richard Hazzard Paul Hughes Kathi Hussey Ricky Hussey Chip Hussey Marie Hussey Ron Hussey Cherie Jenness Karen Johnson Jeff Jousset Chris Keenan Bob Krasko Shawn Leathers Sarah MacCorkle Kathy Maddock Anthony Mann David McNeil Mike Marsh Rick Mauer Lisa Mauer Jane Man John McDevitt Mary McDonough Tracy McGrenaghan Nancy McIntyre Margaret Mooers Marianne Mooers Aidan Moore Marge Morgan Carl Mueller Ann Oliver Brian Pafford Paula Parrish Chris Pearl Erica Rahn Kathy Ricci Abby Rockefeller Dale Rockefeller Jim Rolston Jose Roy Dick Rugg Kathy Rugg Julie Samonas Carol Sanderson Paul Sanderson Carol Scherer Jen Shilman Kevin Schmidt Derek Simpson Cynthia Smith Colleen Sodini Mo Sodini Leroy Syphers Troy Thibodeau Tom Tillman Mark Tobey Cheryl Van Allen Chrissy Vogel Eric West John Weeks Marcia Welsh Jon Wendell Tina Ho Wendell Adele Wick Bill Williams Barbara Wilson Richard Winsor Carolyn Weeks-White Pat Wolfe Virginia Wilbur Scott Young Jeff Zanni Nancy Zechel Nancy Zuba and many others whose names were not available!

Some people want it to happen, some wish it to happen, others make it happen.

Volunteers aren't paid, not because they are worthless, but because they are priceless.

Anonymous

Don Arsenault Pam Barrows Nancy Bassett Martha Bates Wally Berg Thomas Brackett Carl Beatrice Pat Beatrice Annie Beauchemin Nick Beauchemin Debbie Beck Trudie Bergeron Jeff Canfield Dean Bouffard Lauren Buyak A. Cayer Andrea Carlin Pam Chamallas Barbara Coit Marian Connelly Kathy Cox Charlie Cummings Lizbeth Cummings Linda Currier Ralph Cresta Tabita Cronin Kate Danielson Bruce Dearborn Carol Destefano Brian Dipietro Margaret Felton Ken Fernald Henry Fieldsend Barbara Fleming Deb Furino Blake Gendron Alexandra Genimatas Dale Genimatas Julie Gilston Noah Glennon Stephanie Glennon Tracy Graffam Judy Graham Dan Gravelle Jacque Gravelle Heather Greenwood Kari Grimes Ron Gross Chris Halligan Jerrian Hartmann George Hayden Richard Hazzard Paul Hughes Kathi Hussey Ricky Hussey Chip Hussey Marie Hussey Ron Hussey Cherie Jenness Karen Johnson Jeff Jousset Chris Keenan Bob Krasko Shawn Leathers Sarah MacCorkle Kathy Maddock Anthony Mann David McNeil Mike Marsh Rick Mauer Lisa Mauer Jane Man John McDevitt Mary McDonough Tracy McGrenaghan Nancy McIntyre Margaret Mooers Marianne Mooers Aidan Moore Marge Morgan Carl Mueller Ann Oliver Brian Pafford Paula Parrish Chris Pearl Erica Rahn Kathy Ricci Abby Rockefeller Dale Rockefeller Jim Rolston Jose Roy Dick Rugg Kathy Rugg Julie Samonas Carol Sanderson Paul Sanderson Carol Scherer Jen Shilman Kevin Schmidt Derek Simpson Cynthia Smith Colleen Sodini Mo Sodini Leroy Syphers Troy Thibodeau Tom Tillman Mark Tobey Cheryl Van Allen Chrissy Vogel Eric West John Weeks Marcia Welsh Jon Wendell Tina Ho Wendell Adele Wick Bill Williams Barbara Wilson Richard Winsor Carolyn Weeks-White Pat Wolfe Virginia Wilbur Scott Young Jeff Zanni Nancy Zechel Nancy Zuba and many others whose names were not available!

**TOWN OF
GREENLAND**

2008

**Town Warrant
&
Town Budget**

**TOWN OF GREENLAND
2008 TOWN WARRANT**

To the inhabitants of the Town of Greenland, in the County of Rockingham, and State of New Hampshire qualified to vote in Town affairs:

You are hereby notified to meet at the Greenland Central School on Post Road, Greenland, New Hampshire on Tuesday, the eleventh of March, 2008 at eight o'clock in the forenoon to elect officers and vote on questions required by law on the official ballot. The polls will not close before seven o'clock in the evening. Discussion and action on all other articles in the warrant will take place at the Greenland Central School on Saturday, March 15, 2008 in the forenoon, beginning at nine o'clock.

ARTICLE 1

To choose all necessary Town Officers for the year ensuing.

ARTICLE 2

Are you in favor of the adoption of proposed definition changes as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article II: Definitions: Amend the entire Definition Section and include new definitions for the following: Abutter, Airport, Building, Home Occupation, Principle Building, Temporary Building, Frontage, Highways, Junk, Land, Lot Width, Manufactured Housing/Mobile Homes, Structure, Temporary Structure, Accessory Use, Use, Principle Use, Front Yard, Side Yard, and Rear Yard.

RECOMMENDED BY THE PLANNING BOARD

ARTICLE 3

Are you in favor of the adoption of proposed changes to the Building Regulations as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Section 3A, #7: The Greenland Building Inspector may waive individual Greenland septic system requirements as necessary when:

1. There will be no physical expansion of the building;
2. There will be no increase in sewage loading;
3. The replacement of the system is required in an emergency for which no other readily available response exists and for which a delayed response will result in an unnecessary risk to public health, safety or the environment.

RECOMMENDED BY THE PLANNING BOARD

ARTICLE 4

Are you in favor of the adoption of proposed changes to the Table of Uses as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article III, Establishment of Districts & Uses: To Remove Section 3.7.5 Storage within Truck Bodies, Trailer Vans, or Cargo Vehicles from the Table of Uses, under Industrial Use, Item #10.

RECOMMENDED BY THE PLANNING BOARD

ARTICLE 5

Are you in favor of the adoption of proposed sign definition changes as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article VI, Signs: Section 6.2.8-Electronic Message Board: A sign with a fixed or changing display/message composed of a series of lights that may be changed through electronic means. A time and/or temperature sign which does not display any other changeable message shall be considered an electronic message board.

Section 6.2.38- Electronic message boards and flashing signs: Signs containing electronic message boards shall be prohibited. Signs that flash, rotate, or otherwise create movement are prohibited; this includes time/temperature signs.

Section 6.2.21-Wall Sign: A sign attached to, painted upon, placed against, or supported by the exterior surface of any building.

Section 6.3.8-Wall Sign area: Wall signs shall not exceed an area of one quarter of a square foot of sign for every linear foot of building (or business) facing the street. Wall signs with changeable copy are limited to six square feet.

RECOMMENDED BY THE PLANNING BOARD

ARTICLE 6

Are you in favor of the adoption of proposed changes to the restoration section as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article XIV, Non-conforming Uses/Lots: To Remove Section 14.2 Restorations from the zoning ordinance.

RECOMMENDED BY THE PLANNING BOARD

ARTICLE 7

Are you in favor of the adoption of a proposed provision to the Board of Adjustment section as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article XVII: Board of Adjustment: Insert Section 17.1.2.1 in the Board of Adjustment section of the zoning ordinances the following statement: If the Board of Adjustment grants an application for a variance(s) and/or Special Exception(s), application for any and all building permits associated with the execution of such variance and/or Special Exception must be made within five years for the residential district and two years for the commercial and industrial districts, from the date upon which the Board of Adjustment granted the variance(s) or the Special Exception(s); if such application is not made within these noted time periods, then such variance(s) and/or Special Exception(s) will be deemed nullified.

RECOMMENDED BY THE PLANNING BOARD

ARTICLE 8

Are you in favor of the adoption of proposed wetland changes as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article XVIII, Wetlands: To remove Section 18.2.4 Wetlands Buffer Zone as a definition of the Wetlands Conservation Area District; amend Section 18.10.1: Conditional Use Permits - to remove the fill requirement of 3,000 square feet and add the following statement to the beginning of 18.10.1A: The applicant has demonstrated the proposed construction is essential to the productive use of land not within the wetlands.

RECOMMENDED BY THE PLANNING BOARD

ARTICLE 9

Are you in favor of the adoption of proposed age restricted housing changes as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article XIX, Age Restricted Housing Ordinance: Items K & M; regarding Item K: change 1.4 dwelling units per net track acre, to 2.5 dwelling units per net track acre and regarding Item M: change 4 bedrooms, to 5 bedrooms allowed per net track acre.

RECOMMENDED BY THE PLANNING BOARD

ARTICLE 10

Are you in favor of the adoption of the proposed Accessory Dwelling Unit Ordinance as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article III, Section 3.7.11: Purpose- To provide increased flexibility in housing alternatives allowing autonomy, usability and affordability for owners and residents while maintaining the health, safety, aesthetics, and historic quality of the town's streetscapes.

RECOMMENDED BY THE PLANNING BOARD

ARTICLE 11

Are you in favor of the adoption of the proposed Duplex Ordinance changes as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article III, Section 3.7.12: Notwithstanding any other provision of this ordinance, two family dwelling units (duplexes) shall only be allowed to be constructed in accordance with this section. Duplexes may be constructed on any existing conforming lot of record in existence as of March 1, 2008. Duplexes may be permitted on lots created after March 1, 2008 only as follows: Subdivisions consisting of:

3.7.12.1 The subdivision of a parcel (or parcels) of land after March 1, 2008 creating six (6) or more lots may have not more than fifteen percent (15%) of the total number of buildable lots (rounded to the nearest whole number) allowed to be constructed as two-family dwelling units (duplexes).

3.7.12.2 Subdivision of any lots that have constructed five (5) two-family dwelling units (duplexes) on a parent parcel (original parcel that existed prior to subdivision) shall be prohibited from further subdivision and construction of two-family dwelling units (duplexes). Further subdivision and construction of single family detached dwelling units is permitted.

RECOMMENDED BY THE PLANNING BOARD

ARTICLE 12

Are you in favor of the adoption of the proposed Residential Open Space – Conservation Development Ordinance as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article XXVI, Section 26.1: Purpose- The purpose of this ordinance is to (1) encourage environmentally sound planning to protect open space and natural resources, and create attractive living environments, and (2) through creative placement of dwelling units, discourage consumption of scenic, forested, agricultural, and recreational land for development, thus maintaining the rural character and advancing the goals stated in the master plan.

RECOMMENDED BY THE PLANNING BOARD

ARTICLE 13

Are you in favor of the adoption of the proposed changes to the Table of Uses as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article III: Table of Uses: Incorporate the proposed new Accessory Dwelling Unit and Residential Open Space – Conservation Development ordinances in the Table of Uses, under Residential Uses, as follows: Table of Uses: #9 Accessory Dwelling Unit: to be permitted in the Residential and Commercial District, but not permitted in the Industrial District; and #10 Residential Open Space – Conservation Development: to be permitted in the Residential and Commercial District, but not permitted in the Industrial District.

RECOMMENDED BY THE PLANNING BOARD

ARTICLE 14

Are you in favor of the adoption of the proposed Citizen's Petition as signed and submitted by 25 legal voters of the Town: The undersigned legal voters of the town request that the zoning ordinance of the town be amended by adding the following provision(s):

Article III, Section 3.7.12: Parking commercial vehicles in the residential district. Parking commercial vehicles in the residential district shall be permitted provided that the following provisions are complied with:

3.7.12.1 Commercial vehicles may not have more than two axles.

3.7.12.2 Commercial vehicles may not exceed a maximum gross vehicle weight of 9,700 (nine thousand seven hundred) pounds for each vehicle and a maximum loaded trailer weight of 12,400 (twelve thousand four hundred) pounds (consistent with maximum allowed weight of vehicle and trailer under Article III, Section 3.7.1.5).

3.7.12.3 Not more than two commercial vehicles and/or trailers may be parked on the same residential property at the same time.

3.7.12.4 The operator(s) of the commercial vehicle(s) must be a resident of the town and reside at the residential property on which the commercial vehicle(s) is/are being parked.

3.7.12.5 Commercial vehicle(s) must be registered, inspected, and operable.

3.7.12.6 The engines or refrigeration units (if applicable) in/on commercial vehicle(s) cannot be left running.

3.7.12.7 On street parking is not permitted. This ordinance does not apply to recreational vehicles (RV's), motor homes, or vehicles that would come under Section 3.7.1 (Home Occupations).

NOT RECOMMENDED BY THE PLANNING BOARD

ARTICLE 15

To see if the Town of Greenland will vote to permanently discontinue, so it ceases to exist, the Class Six road known as "Stearns Right of Way". The effect of this Article would be to terminate all rights of the public to use a lane that the New Hampshire Supreme Court has recently ruled was established prior to the American Revolutionary War and runs from Post Road (near what is now 522-546), west to the Winnicut River.

ARTICLE 16

To see if the Town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of police special details. All revenues received from police special details will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the town's general fund unreserved fund balance. The town treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created, which shall include private detail wages, benefits, and vehicle expenses. If approved, this account will be established effective April 1, 2008. (Majority vote required)

ARTICLE 17

To see what sum the Town will vote to raise and appropriate for the operating budget. The Budget Committee recommends \$2,717,437.00 the Selectmen recommend \$2,773,197.00. This article does not include appropriations voted in other warrant articles. (Majority vote required)

ARTICLE 18

To see if the Town of Greenland will vote to authorize the withdrawal of up to Two Hundred Thirty Six Thousand (\$236,000) from the Road Improvement Capital Reserve Fund, and change the purpose if necessary, to allow for the construction of a full set of working traffic lights at the intersection of Route 33, Bayside Road and Winnicut Road in Greenland, NH. Also to allow for the possible construction/installation of a pedestrian bridge and walk ways. (By Petition) (Two-Thirds Vote Required)

**NOT RECOMMENDED BY THE BOARD OF SELECTMEN
NOT RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 19

To see if the Town will vote to raise and appropriate the sum of \$350,000 for the reconstruction of Portsmouth Avenue from the post office to the intersection of Post Road. Work to include drainage improvements and installation of a sidewalk on east side. Further, to authorize the withdrawal of \$250,000 from the Road Improvement Capital Reserve Fund established for that purpose. The amount to be raised by taxation is \$100,000.

**RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 20

To see if the Town will vote to raise and appropriate the sum of \$302,000 for the purpose of purchasing a new fire tanker truck and to authorize the withdrawal of up to \$135,000 from the capital reserve fund established by the 2002 Town Meeting for that purpose. The amount to be raised by taxation in 2008 is \$167,000. Also to see if the town will vote to appoint the selectmen as agents to expend from the Fire Truck Capital Reserve Fund established in 2002, without further action needed from Town Meeting. (Majority vote required)

**RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of Two Hundred Forty Four Thousand Dollars (\$244,000) for the reconstruction and paving of Tuttle Lane and Vernita Drive. (Majority vote required)

**RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 22

To see if the Town will vote to raise and appropriate the sum of \$127,323 for the purpose of hiring two full-time firefighters. The Federal S.A.F.E.R. grant program for this article covers a period of five years with a total grant of \$210,850 with a decreasing federal grant contribution and an increasing town contribution each year. In year one, the Federal contribution will be \$75,900 and the town's share will be \$51,423. If the Town opts out of the program before the end of the five years, it will have to repay the grant money used by the Town to the federal government. The article is contingent on the town's receipt of the S.A.F.E.R. grant. (Majority vote required)

**RECOMMENDED BY THE BOARD OF SELECTMEN
NOT RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 23

To see if the Town will vote to raise and appropriate the sum of Ninety One Thousand Four Hundred Dollars (\$91,400) to renovate the recreation facilities on Caswell Drive to include reconstruction of the tennis courts and basketball court. (Majority Vote Required)

**RECOMMENDED BY THE BOARD OF SELECTMEN
NOT RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 24

To see if the town will vote to establish a committee to consider the possibility of establishing a recreation center/senior center for the residents. Committee of five (5) to be appointed by the Board of Selectmen for a one-year duration. Any necessary committee expenses up to \$750.00 to be withdrawn from the Recreation Revolving Fund. Committee to present a written report to Town Meeting in 2009.

ARTICLE 25

To see if the Town will vote to raise and appropriate the sum of Seventy Five Thousand Dollars (\$75,000) to be added to the capital reserve fund established by the 2007 Town meeting for the purpose of funding the future growth of the Weeks Public Library, with the Library Trustees and the Board of Selectmen named as agents to expend from said fund.

**RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 26

To see if the Town will vote to raise and appropriate the sum of Thirty Eight Thousand Dollars (\$38,000) for the purpose of funding of a generator for the police station.

**RECOMMENDED BY THE BOARD OF SELECTMEN
NOT RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 27

To see if the Town will vote to raise and appropriate the sum of Twenty Six Thousand, Eight Hundred Dollars (\$26,800.00) for the purpose of purchasing a new police cruiser.

**RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 28

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) for the purpose of replacing the roof at the town office.

**RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 29

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for the purpose of protecting valuable town records. The work will include preservation of town records, including land use records, and improving the town vault by replacing shelving and changing light fixtures.

**RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 30

To see if the Town will vote to raise and appropriate the sum of \$6,300.00 to provide health and dental insurance benefits to the combined position of Town Clerk/Tax Collector. Benefit to be based on an employer contribution of 90% and employee contribution of 10% of the single plan. Two-person or family plan available to the elected official, with the difference between the single benefit cost at their own expense.

**RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 31

To see if the Town will vote to raise and appropriate the sum of Five Thousand Nine Hundred Eighty One Dollars (\$5,981) to provide dental insurance benefits for full-time police officers, building inspector and town administrator. Insurance to be based on an employer contribution of 90% and employee contribution of 10% for Delta Dental, Option 3 providing 80% coverage for most services, \$25 deductible, and a \$1,000 annual maximum benefit.

**RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 32

To see if the Town will vote to establish an expendable trust fund for the purpose of funding retirement liabilities for town employees and to raise and appropriate the sum of Five Thousand Dollars (\$5,000) for that purpose and further to appoint the Board of Selectmen as agents to expend from this fund with no further action required by town meeting.

**RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 33

To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500) for the purpose of increasing the Treasurer's annual stipend to Five Thousand Dollars (\$5,000).

**RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 34

To see if the Town will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000) to provide funding to COAST, a transportation program that serves Greenland residents and to authorize the withdrawal of \$3,000 for that purpose from the Municipal/Regional Transportation Improvement Capital Reserve Fund established in 2006 under the provisions of RSA 261:153 VI and funded through the additional charge to motor vehicle registrations.

**RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 35

To see if the Town will vote to create an expendable trust fund under the provisions of RSA 31:19-a, to be known as the Mosquito Control Fund, for the purpose of mosquito control measures that may be necessary on an emergency basis due to mosquito borne illnesses and to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500.00) for this fund.

RECOMMENDED BY THE BOARD OF SELECTMEN

RECOMMENDED BY THE BUDGET COMMITTEE

ARTICLE 36

To see if the Town will vote to authorize the selectmen to enter into a three-year lease agreement for \$4,890.00 for the purpose of leasing a copy machine for the town office, and to raise and appropriate the sum of \$1,630.00 for this purpose. This lease agreement contains a fiscal funding clause. Majority Vote Required

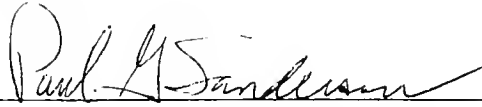
RECOMMENDED BY THE BOARD OF SELECTMEN

RECOMMENDED BY THE BUDGET COMMITTEE

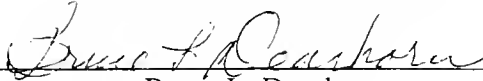
ARTICLE 37

To see if the Town will vote to modify the elderly exemptions from property tax in the Town of Greenland, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 74 years, Ninety Thousand Dollars (\$90,000) for a person 75 years of age up to 79 years, One Hundred Fifteen Thousand Dollars (\$115,000); for a person 80 years of age or older, One Hundred Forty Five Thousand Dollars (\$145,000). To qualify, the person must have been a New Hampshire resident for at least three years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five years. In addition, the taxpayer must have a net income of not more than Thirty Five Thousand Dollars (\$35,000) or, if married, a combined net income of not more than Fifty Thousand Dollars (\$50,000); and own net assets not in excess of One Hundred Twenty Five Thousand Dollars (\$125,000) excluding the value of the person's residence. This article shall take effect for the 2008 property tax year. (Majority vote required)

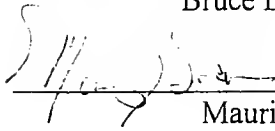
GREENLAND BOARD OF SELECTMEN



Paul G. Sanderson, Chairman

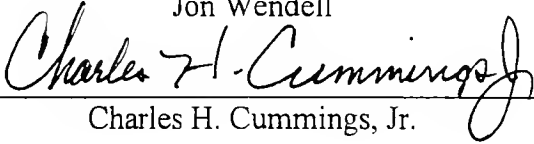


Bruce L. Dearborn



Maurice Sodini

Jon Wendell

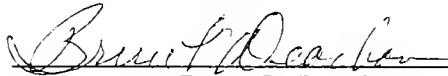


Charles H. Cummings, Jr.

ATTEST:



Paul G. Sanderson, Chairman

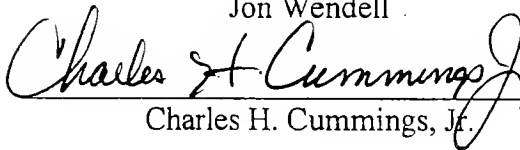


Bruce L. Dearborn



Maurice Sodini

Jon Wendell



Charles H. Cummings, Jr.

BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: GREENLAND

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2008 to December 31, 2008

or Fiscal Year From _____ to _____

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.

2. Hold at least one public hearing on this budget.

3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below.

This form was posted with the warrant on (Date):February 15, 2008

BUDGET COMMITTEE

Please sign in ink.

Robert Knapp
Wendy Thompson
Mike...
M. O...
Paul Collins

Patrick H. Walsh
...
James J. Haslam

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

1 2 3 4 5 6 7 8 9

ACCT.#		PURPOSE OF APPROPRIATIONS (RSA 32:3,V)		Warr. Art.#	Appropriations Prior Year As Approved by DRA		Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)		BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED		NOT RECOMMENDED
GENERAL GOVERNMENT												
4130-4139	Executive		17	173,679	162,222	198,463			195,669		2,794	
4140-4149	Election,Reg. & Vital Statistics		16	45,567	40,860	49,555			49,075		480	
4150-4151	Financial Administration		15	107,783	98,065	128,408			128,072		336	
4152	Revaluation of Property			-								
4153	Legal Expense			70,500	74,322	70,500			70,500			
4155-4159	Personnel Administration			134,341	137,319	155,250			153,455		1,795	
4191-4193	Planning & Zoning		18	45,025	28,847	43,100			37,600		5,500	
4194	General Government Buildings			44,258	47,184	43,608			43,608			
4195	Cemeteries			19,450	18,543	26,450			26,450			
4196	Insurance			39,058	41,926	40,124			43,036			
4197	Advertising & Regional Assoc.			5,786	5,769	6,015			6,015			
4199	Other General Government			1,500	2,539	1,500			1,500			
PUBLIC SAFETY												
4210-4214	Police			682,077	702,049	776,660			759,917		16,743	
4215-4219	Ambulance			18,850	10,062	18,300			18,300			
4220-4229	Fire		8	208,113	137,908	178,862			176,937		1,925	
4240-4249	Building Inspection			47,844	45,423	51,193			49,583		1,610	
4290-4298	Emergency Management			12,435	2,861	12,435			12,435			
4299	Other (Including Communications)											
AIRPORT/AVIATION CENTER												
4301-4309	Airport Operations								xxxxxxx		xxxxxxx	
HIGHWAYS & STREETS												
4311	Administration			19,800	16,410	22,910			22,910			
4312	Highways & Streets			355,500	528,852	395,500			365,500		30,000	
4313	Bridges											

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS (RSA 32:3,V)				APPROPRIATIONS		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
ACCT.#		Warr. Art.#	Prior Year As Approved by DRA	Actual Expenditures Prior Year	Ensuing Fiscal Year (RECOMMENDED)	Ensuing Fiscal Year (NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED	
HIGHWAYS & STREETS cont.									
4316	Street Lighting		13,750	15,785	13,750		13,750		
4319	Other								
SANITATION									
4321	Administration		36,138	37,262	37,312		37,312		
4323	Solid Waste Collection		47,728	67,510	47,928		52,428		
4324	Solid Waste Disposal		120,587	99,930	115,814		115,335	479	
4325	Solid Waste Clean-up								
4326-4329	Sewage Coll. & Disposal & Other								
WATER DISTRIBUTION & TREATMENT									
4331	Administration								
4332	Water Services								
4335-4339	Water Treatment, Conserv.& Other								
ELECTRIC									
4351-4352	Admin. and Generation								
4353	Purchase Costs								
4354	Electric Equipment Maintenance								
4359	Other Electric Costs								
HEALTH/WELFARE									
4411	Administration		1,800	1,790	1,800		1,800		
4414	Pest Control		20,260	20,315	20,260		20,160	100	
4415-4419	Health Agencies & Hosp. & Other	21	25,794	17,226	27,335		25,925	1,410	
4441-4442	Administration & Direct Assist.		9,400	16,804	9,825		9,825		
4444	Intergovernmental Welfare Pymnts								
4445-4449	Vendor Payments & Other		25,000	33,724	30,000		30,000		

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS (RSA 32:3.V)			Appropriations		Actual		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
ACCT.#	Warr. Art.#	Prior Year As Approved by DRA	Prior Year	Expenditures	(RECOMMENDED)	Ensuing Fiscal Year (NOT RECOMMENDED)	RECOMMENDED	Ensuing Fiscal Year NOT RECOMMENDED		
CULTURE & RECREATION										
4520-4529		5,250	36,075	5,215			5,215			
4550-4559		188,760	188,760	207,000			207,000			
4583		725	653	725			725			
4589		28,610	23,583	24,400			24,400			
CONSERVATION										
4611-4612		8,800	453	8,000			8,000			
4619			-							
4631-4632										
4651-4659										
DEBT SERVICE										
4711										
4721										
4723		20,000	-	5,000			5,000			
4790-4799										
CAPITAL OUTLAY										
4901										
4902		98,322	393,062							
4903		58,700	90,789							
4909		10,500	10,111							
OPERATING TRANSFERS OUT										
4912										
4913										
4914										

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS (RSA 32:3.V)		Warr. Art.#	Appropriations Prior Year As Approved by DRA		Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)		BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED		NOT RECOMMENDED
ACCT.#	OPERATING TRANSFERS OUT cont.									
	Electric-									XXXXXXXXXX
	Airport-									
4915	To Capital Reserve Fund	4,5,9		475,000	475,000					
4916	To Exp.Tr.Fund-except #4917	7		15,000	15,000					
4917	To Health Maint. Trust Funds									
4918	To Nonexpendable Trust Funds									
4919	To Fiduciary Funds									
SUBTOTAL 1				3,241,690	3,644,993	2,773,197		2,717,437		63,172

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct. #	Warr. Art. #	A m o u n t	Acct. #	Warr. Art. #	A m o u n t

SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3, VI, as appropriations: 1) In petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	COAST	34			3,000		3,000	
	WEEKS LIBRARY CAPITAL RESERVE	25			75,000		75,000	
	ROUTE 33 LIGHTS PETITION	18			236,000			236,000
	RETIREMENT LIABILITIES	32			5,000		5,000	
	MOSQUITO CONTROL	35			2,500		2,500	
	SUBTOTAL 2 RECOMMENDED		XXXXXXXXXX	XXXXXXXXXX	85,500		85,500	

INDIVIDUAL WARRANT ARTICLES

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED

	PORTSMOUTH AVENUE RECON	19			350,000		350,000	
	FIRE TRUCK	20			302,000		302,000	
	TUTTLE LANE/VERNITA DRIVE	21			244,000		244,000	
	FIREFIGHTERS	22			127,323			127,323
	TENNIS COURTS	23			91,400			91,400
	GENERATOR	26			38,000			38,000
	POLICE CRUISER	27			26,800		26,800	
	TOWN OFFICE ROOF	28			15,000		15,000	
	PRESERVE TOWN RECORDS	29			10,000		10,000	
	HEALTH BENEFITS FOR TC	30			6,300		6,300	
	DENTAL BENEFITS	31			5,981		5,981	
	TREASURER STIPEND INC.	33			1,500		1,500	
	COPY MACHINE LEASE	36			1,630		1,630	
	SUBTOTAL 3 RECOMMENDED		XXXXXXXXXX	XXXXXXXXXX	1,219,934	XXXXXXXXXX	963,211	XXXXXXXXXX

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
TAXES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes - General Fund		150,000	54,754	225,000
3180	Resident Taxes		-	-	-
3185	Timber Taxes		100	47	500
3186	Payment in Lieu of Taxes		-	-	-
3189	Other Taxes		-	-	-
3190	Interest & Penalties on Delinquent Taxes		12,500	34,323	12,500
	Inventory Penalties		-	-	-
3187	Excavation Tax (\$.02 cents per cu yd)		-	-	-
LICENSES, PERMITS & FEES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits		7,500	6,083	9,500
3220	Motor Vehicle Permit Fees		750,000	787,208	796,450
3230	Building Permits		35,000	44,694	258,000
3290	Other Licenses, Permits & Fees		20,000	9,982	14,400
3311-3319	FROM FEDERAL GOVERNMENT		39,750	15,268	75,000
FROM STATE			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		10,710	17,288	17,000
3352	Meals & Rooms Tax Distribution		142,789	142,789	140,000
3353	Highway Block Grant		61,895	61,895	64,130
3354	Water Pollution Grant		-	-	
3355	Housing & Community Development		-	-	
3356	State & Federal Forest Land Reimbursement		-	-	
3357	Flood Control Reimbursement		-		
3359	Other (Including Railroad Tax)		23,000	43,617	2,200
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments		65,000	187,867	124,650
3409	Other Charges				1,000
MISCELLANEOUS REVENUES			XXXXXXXXXX		
3501	Sale of Municipal Property		2,000		22,000
3502	Interest on Investments		65,000	126,556	100,000
3503-3509	Other			32,113	59,050
INTERFUND OPERATING TRANSFERS IN			XXXXXXXXXX	XXXXXXXXXX	
3912	From Special Revenue Funds		25,000	22,391	
3913	From Capital Projects Funds		-	-	-

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
INTERFUND OPERATING TRANSFERS IN cont.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3914	From Enterprise Funds		0	0	0
	Sewer - (Offset)		0	0	0
	Water - (Offset)		0	0	0
	Electric - (Offset)		0	0	0
	Airport - (Offset)		0	0	0
3915	From Capital Reserve Funds		0	277,835	
3916	From Trust & Fiduciary Funds		7500	8,000	8,000
3917	Transfers from Conservation Funds		0	0	0
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3934	Proc. from Long Term Bonds & Notes		0		0
Amounts VOTED From F/B ("Surplus")			0		0
Fund Balance ("Surplus") to Reduce Taxes				215000	0
TOTAL ESTIMATED REVENUE & CREDITS			1,417,744	2,068,498	2,317,380

****BUDGET SUMMARY****

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
SUBTOTAL 1 Appropriations Recommended (from pg. 5)		2,773,197	2,717,437
SUBTOTAL 2 Special Warrant Articles Recommended (from pg. 6)		85,500	85,500
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from pg. 6)		1,219,934	963,211
TOTAL Appropriations Recommended	3,245,829	4,078,631	3,766,148
Less: Amount of Estimated Revenues & Credits (from above)	1,417,744	2,317,380	2,241,480
Estimated Amount of Taxes to be Raised	1,828,085	1,769,251	1,524,668

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: **\$376,614**
(See Supplemental Schedule With 10% Calculation)

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Increase)

(RSA 32:18, 19, & 32:21)

VERSION #1: Use if you have no Collective Bargaining Cost Items or RSA 32:21 Water Costs

LOCAL GOVERNMENTAL UNIT: Greenland FISCAL YEAR END 12/31/2008

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Comm. (See Posted Budget MS7, 27, or 37)	3,766,148
LESS EXCLUSIONS:	
2. Principal: Long-Term Bonds & Notes	0
3. Interest: Long-Term Bonds & Notes	0
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b.	0
5. Mandatory Assessments	0
6. Total exclusions (Sum of rows 2 - 5)	< 0 >
7. Amount recommended less recommended exclusion amounts (line 1 less line 6)	3,766,148
8. Line 7 times 10%	376,614
9. Maximum Allowable Appropriations (lines 1 + 8)	4,142,762

Line 8 is the maximum allowable increase to budget committee's recommended budget. Please enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

Please attach a copy of this completed supplemental schedule to the back of the budget form.

GREENLAND SCHOOL DISTRICT WARRANT

2008

The State of New Hampshire

To the Inhabitants of the School District of Greenland, in the County of Rockingham and State of New Hampshire, qualified to vote upon District Affairs:

You are hereby notified to meet at the Greenland Central School in said District on Tuesday, March 11, 2008, at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening, to vote on the following:

1. To choose Two (2) Members of the School Board for the ensuing three years.

The foregoing procedure calling for election of your District Officers at the annual town meeting was adopted by the District at its 1966 annual meeting.

Given under our hands and seal at said Greenland this 15th day of February, 2008.

A true copy of warrant – Attest

/s/ Ann F. Mayer

Christine Rockefeller

Martha E. Stone

James J. Haslam

Richard D. Carlin

Greenland School Board

GREENLAND SCHOOL DISTRICT WARRANT

2008

The State of New Hampshire

To the Inhabitants of the School District of Greenland in the County of Rockingham, and State of New Hampshire, qualified to vote upon District Affairs: **YOU ARE HEREBY NOTIFIED TO MEET AT THE GREENLAND CENTRAL SCHOOL IN SAID DISTRICT ON THURSDAY, MARCH 6 2008, AT 7:00 P.M. TO ACT ON THE FOLLOWING ARTICLES.**

ARTICLE 1: To see if the Greenland School District will vote to raise and appropriate the Budget Committee's recommended amount of \$7,459,375 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for statutory obligations of the District. The School Board recommends \$7,463,875. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other Warrant Article.)

The Greenland School Board recommends this appropriation.

ARTICLE 2: To see if the Greenland School District will vote to raise and appropriate the sum of Twenty-Four Thousand Seven Hundred Seventy-Five Dollars (\$24,775) for the purpose of lengthening the daily kindergarten schedule to maximize learning time. (Majority vote required.) (Note: This appropriation is in addition to warrant article number 1, the operating budget article.)

The Greenland School Board recommends this appropriation. The Greenland Budget Committee recommends this appropriation.

ARTICLE 3: To see if the Greenland School District will vote to raise and appropriate the sum of Sixteen Thousand Eight Hundred Dollars (\$16,800) to be placed in the Rental Maintenance Expendable Trust Fund, previously established, with such sum to be funded from the rental income received from the property. (Majority vote required.) (Note: This appropriation is in addition to warrant article number 1, the operating budget article.)

The Greenland School Board recommends this appropriation. The Greenland Budget Committee recommends this appropriation.

ARTICLE 4: To see if the Greenland School District will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be added to the School Building and Grounds Maintenance Expendable Trust Fund previously established. (Majority vote required.) (Note: This appropriation is in addition to warrant article number 1, the operating budget article.)

The Greenland School Board recommends this appropriation. The Greenland Budget Committee recommends this appropriation.

ARTICLE 5: To see if the Greenland School District will vote to raise and appropriate up to the sum of Fifty Thousand Dollars (\$50,000) to be placed in the School Building and Grounds Maintenance Expendable Trust Fund, previously established, with such sum to be funded from the June 30, 2008 unreserved fund balance available for transfer on July 1, 2008. (Majority vote required.) (Note: This appropriation is in addition to warrant article number 1, the operating budget article.)

The Greenland School Board recommends this appropriation. The Greenland Budget Committee recommends this appropriation.

ARTICLE 6: To hear the reports of agents, auditors, committees, and/or officers theretofore chosen, and pass any vote related thereto.

ARTICLE 7: To transact any further business that may legally come before the meeting.

Given under our hands and seals at said Greenland this 14th day of February, 2008.

A true copy of warrant – Attest

/s/ Ann F. Mayer

Christine Rockefeller

Martha E. Stone

James J. Haslam

Richard D. Carlin

Greenland School Board

SCHOOL BUDGET FORM
BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

OF: Greenland, NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2008 to June 30, 2009

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.

2. Hold at least one public hearing on this budget.

3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): February 15, 2008

BUDGET COMMITTEE
Please sign in ink.

Robert Krashinsky
James J. Donohue
Michael J. Sullivan
James J. Donohue
James J. Donohue

Paul C. Anthony
Paul M. Walsh
James J. Donohue
James J. Donohue

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. WARR. ART.#	Expenditures for Year 7/1/06 to 6/30/07	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing Fiscal Year		Budget Committee's Approp. Ensuing Fiscal Year	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
INSTRUCTION (1000-1999)								
1100-1199	Regular Programs		3,347,903	3,463,268	3,648,478		3,643,978	4,500
1200-1299	Special Programs		642,873	627,949	658,770		658,770	
1300-1399	Vocational Programs							
1400-1499	Other Programs		63,226	69,558	62,711		62,711	
1600-1599	Non-Public Programs							
1600-1899	Adult & Community Programs							
SUPPORT SERVICES (2000-2999)								
2000-2199	Student Support Services		203,630	230,744	231,372		231,372	
2200-2299	Instructional Staff Services		121,386	129,505	135,095		135,095	
General Administration								
2310-2310	School Board Contingency							
2310-2319	Other School Board		26,589	24,915	29,213		29,213	
Executive Administration								
2320-2310	SAU Management Services		229,734	241,614	239,138		239,138	
2320-2399	All Other Administration							
2400-2499	School Administration Service		156,908	160,479	165,079		165,079	
2500-2599	Business		6,239	7,200	6,800		6,800	
2600-2699	Operation & Maintenance of Plant		389,693	429,377	417,765		417,765	
2700-2799	Student Transportation		185,638	193,826	175,145		175,145	
2800-2999	Support Service Central & Other		742,642	940,588	901,963		901,963	
3000-3999	NON-INSTRUCTIONAL SERVICES							
4000-4999	FACILITIES ACQUISITIONS & CONSTRUCTION		22,041	206,936	33,000		33,000	

1 2 3 4 5 6 7 8 9

Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud WARR. ART.#	Expenditures for Year 7/1/06 to 6/30/07	Appropriations		School Board's Appropriations		Budget Committee's Approp.	
				Current Year As Approved by DRA	Ensuing Fiscal Year	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED

OTHER OUTLAYS (5000-5999)

5110	Debt Service - Principal			449,539	450,000	425,000		425,000	
5120	Debt Service - Interest			262,410	234,808	215,878		215,878	

FUND TRANSFERS

5220-5221	To Food Service			83,487	97,648	83,468		83,468	
5222-5229	To Other Special Revenue			46,353	35,000	35,000		35,000	
5230-5239	To Capital Projects								
5251	To Capital Reserves (page 4)								
5252	To Expendable Trust (page 4)			16,800	46,800				
5253	To Non-Expendable Trusts								
5264	To Agency Funds								
5300-5399	Intergovernmental Agency Alloc.								
	SUPPLEMENTAL								
	DEFICIT								
	Operating Budget Total			6,987,091	7,590,013	7,463,875	0	7,459,375	4,500

**Budget Committee's Approp.
Ensuing Fiscal Year
RECOMMENDED NOT RECOMMENDED**

5

Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Expenditures for Year 7/1/06 to 6/30/07	Appropriations		WARR. ART.#	School Board's Appropriations		Budget Committee's Approp.	
			Prior Year As Approved by DRA	Ensuring Fiscal Year		RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
INDIVIDUAL ARTICLES RECOMMENDED		XXXXXXXXXX	XXXXXXXXXX	XXXX	0	XXXXXXXXXX	0	XXXXXXXXXX	XXXXXXXXXX

1 2 3 4 5 6

Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
REVENUE FROM LOCAL SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1300-1349	Tuition				
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		2,984	2,900	3,200
1600-1699	Food Service Sales		65,876	63,000	67,000
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources	3	18,227	26,800	21,800
REVENUE FROM STATE SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	School Building Aid		160,137	175,849	175,849
3220	Kindergarten Aid				
3230	Catastrophic Aid		37,737	30,000	30,000
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition		1,322	1,300	1,400
3270	Driver Education				
3290-3299	Other State Sources				
REVENUE FROM FEDERAL SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4100-4539	Federal Program Grants		44,154	140,000	30,000
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		11,248	11,000	11,400
4570	Disabilities Programs				
4580	Medicaid Distribution		32,833	19,400	29,000
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund		466		
5222	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds		2,052		
5251	Transfer from Capital Reserve Funds				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
OTHER FINANCING SOURCES CONT.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-D for Catastrophic Aid Borrowing RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance				
	Fund Balance to Reduce Taxes		369,879	330,542	120,000
Total Estimated Revenue & Credits			746,915	800,791	489,649

****BUDGET SUMMARY****

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	7,590,013	7,463,875	7,459,375
Special Warrant Articles Recommended (from page 4)	0	141,575	141,575
Individual Warrant Articles Recommended (from page 4)	0	0	0
TOTAL Appropriations Recommended	7,590,013	7,605,450	7,600,950
Less: Amount of Estimated Revenues & Credits (from above)	800,791	489,649	489,649
Less: Amount of Statewide Enhanced Education Tax/Grant	426,080	0	0
Estimated Amount of Local Taxes to be Raised For Education	6,363,142	7,115,801	7,111,301

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: 672,093
(See Supplemental Schedule With 10% Calculation)

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE
(For Calculating 10% Maximum Increase)
(RSA 32:18, 19, & 32:31)

VERSION #1: Use if you have no Collective Bargaining Cost Items or RSA 32:21 Water Costs

LOCAL GOVERNMENTAL UNIT: GREENLAND

FISCAL YEAR END: June 30, 2009

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Committee (see budget MS7, 27, or 37)	7,600,950
LESS EXCLUSIONS:	
2. Principal: Long-Term Bonds & Notes	425,000
3. Interest: Long-Term Bonds & Notes	215,878
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b	0
5. Mandatory Assessment	239,138
6. TOTAL EXCLUSIONS (Sum of rows 2-5)	880,016
7. Amount recommended less recommended exclusion amounts (Line 1 less Line 6)	6,720,934
8. Line 7 times 10%	672,093
9. Maximum allowable appropriation prior to vote (Line 1 +8)	8,273,043

Line 8 is the maximum allowable increase to budget committee's recommended budget. Please enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

Please attached a copy of this completed supplemental schedule to the back of the budget form.

ANNUAL REPORTS OF THE
GREENLAND SCHOOL DISTRICT
Greenland, New Hampshire

Fiscal Year July 1, 2006, to June 30, 2007



MATERIAL INCLUDED IN THIS REPORT

School District Officers
Minutes of the March 8, 2007, District Meeting
Treasurer's Report
Superintendent's Report
Greenland Central School Principal's Report
Portsmouth High School Principal's Report
Greenland Central School Statistics
General Fall Enrollment Report
Teachers and Staff
Data for Greenland's 2007 High School Graduates



SCHOOL DISTRICT OFFICERS

		Term Expires
SCHOOL BOARD	Richard Carlin	2009
	James Haslam	2010
	Ann Mayer	2008
	Christine Rockefeller	2008
	Martha Stone	2009
MODERATOR	Dean K. Bouffard	2010
CLERK	Sheila Pratt	2010
TREASURER	Jerrian Hartmann	2009
SUPERINTENDENT OF SCHOOLS – George A. Cushing, Ph.D.		

ANNUAL GREENLAND SCHOOL DISTRICT MEETING
The State of New Hampshire

March 8, 2007

(Registered voters were asked to check in with the Supervisor of the Checklist before the meeting.)

The annual meeting of the Greenland School District was held on Thursday, March 8, 2007. Moderator Dean Bouffard called the meeting to order at 7:05 p.m.

The Pledge of Allegiance was led by Moderator Bouffard.

Mr. Bouffard introduced the Greenland School District officials: Rich Carlin, Jim Haslam, Ann Mayer, and Martha Stone, School Board members; Dr. George Cushing, Superintendent of Schools; James Katkin, Business Administrator; and Peter Smith, Principal of the Greenland Central School.

The "rules of order and conduct" were reviewed.

Moderator Bouffard called for action on the following articles.

Article 1: To see if the Greenland School District will vote to raise and appropriate the Budget Committee's recommended amount of \$7,381,077 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for statutory obligations of the District. The School Board recommends \$7,409,655. This article does not include appropriations voted in other warrant articles. (Majority vote required)

The article was moved by Martha Stone and seconded by Ann Mayer. Martha Stone recommended the amount for consideration be \$7,381,077 (seven million, three hundred eighty-one thousand, seventy-seven dollars), the amount recommended by the Budget Committee.

Ann Beauchemin made a motion to increase the budget by \$18,936 (eighteen thousand, nine hundred thirty-six dollars) for the purpose of renovating the basement of the stone building to accommodate the Life Skills program.. The motion was seconded by Vicky Canner. Mrs. Beauchemin spoke about the value of the program. Mo Sodini explained the Budget Committee's reasons for not supporting the requested amount.

After no further discussion, Moderator Bouffard called for the vote. There were 28 votes in the affirmative and 8 votes in the negative. The motion was adopted.

The new budget figure for article 1 is now \$7,400,013 (seven million, four hundred thousand, thirteen dollars). There was no discussion. The Moderator called for the vote. There were 28 votes in the affirmative and 7 votes against. Article 1 was adopted in the amount of \$7,400,013.

Article 2: To see if the Greenland School District will vote to create an expendable trust fund under the provisions of RSA 198:20-c, to be known as the School Building and Grounds Maintenance Expendable Trust Fund for the purpose of repairing and maintaining the school building and grounds. Furthermore, to raise and appropriate the sum of \$30,000 (Thirty thousand dollars) toward this purpose and to name the Greenland School Board as agents to expend from this fund. (Majority vote required.)

The article was moved by Jim Haslam and seconded by Rich Carlin. Jim Haslam spoke to the article explaining that the requested funds would be used to cover unanticipated expenses that may occur.

There was no further discussion. Moderator Bouffard called for a vote on the article. There were 39 votes in the affirmative and 0 (zero) against. The article was adopted unanimously.

Article 3: To see if the Greenland School District will vote to raise and appropriate the sum of \$160,000 (One hundred sixty thousand dollars) to purchase and install, including all wiring, an emergency generator at the Greenland Central School, and further to authorize the Greenland School Board to accept funding in the amount of up to \$120,000 (One hundred twenty thousand dollars) from the Federal Government to help defray the costs with the balance of \$40,000 (Forty thousand dollars) to come from taxation. (Majority vote required.)

The article was moved by Rich Carlin and seconded by Ann Mayer. Rich Carlin introduced Ken Fernald, Greenland's Emergency Management Director, who explained the necessity of the appropriation.

There were no further questions or discussion. The Moderator called for the vote. There were 36 votes in the affirmative and 0 (zero) votes against. The article was adopted unanimously.

ARTICLE 4: To hear the reports of agents, auditors, committees, and/or officers theretofore chosen, and pass any vote related thereto.

There were no reports.

ARTICLE 5: To transact any further business that may legally come before the meeting.

A motion to adjourn was made by Bob Krasko and seconded by Rich Carlin. The meeting was adjourned at 7:30 p.m.

Sheila H. Pratt
School District Clerk

**REPORT OF
THE SCHOOL DISTRICT TREASURER**

Fiscal year July 1, 2006, to June 30, 2007

Cash on hand July 1, 2006.....	\$ 502,592.90
Received from Selectmen.....	
Current Appropriation.....	5,208,018.00
Deficit Appropriation.....	-
Balance of Previous Appropriations.....	-
Advance on Next Year's Appropriation....	-
Revenue from State Sources.....	1,779,678.46
Revenue from Federal Sources.....	86,267.40
Received from Tuitions.....	-
Received as Income from Trust Funds.....	7,825.84
Received from Sale of Notes and Bonds.....	-
Received form Capital Reserve Funds.....	2,051.68
Received from all Other Sources.....	113,031.65
 Total Receipts.....	 \$7,196,873.03
 Total Available for Fiscal Year.....	 \$7,699,465.93
Less School Board Orders Paid.....	\$7,136,249.32
Balance on Hand June 30, 2007	\$563,216.61

/s/ Jerrian S. Hartmann
School District Treasurer

July 26, 2007

"A school is a place with tomorrow inside."

George A. Cushing, Ph.D.

Superintendent of Schools

It is my pleasure to write my eighth annual report for the residents of Greenland. As we enter another presidential election year the national spotlight is once again focused on education. Each candidate has a position on issues such as No Child Left Behind (NCLB), Charter Schools, drop out/recovery initiatives, standards-based curriculum, high stakes testing, and the use of technology in education. Many opinions differ; some want to abolish NCLB, others want to strengthen the testing and accountability component of the law. How does one sort through the education rhetoric and truly know what is best for our students?

During my long career I have seen educational trends come and go. The one thing that has remained consistent over the years is that every one of our students is unique, has special talents, and does best when they are recognized as individuals, their strengths are validated and supported, and the curriculum is relevant.

In SAU #50 we have built an infrastructure that focuses on the individual child. We talk often about putting a face behind the numbers from the standardized test scores. We are a small SAU that shares a common vision and our teachers and staff support each other across school district boundaries. Our instruction is grounded in a 'whole child' belief system and not just measuring the child against a standardized test. Our towns are part of a small but growing number of New Hampshire school districts that are piloting a Follow the Child education; a vision of Dr. Lyonel Tracy, NH Commissioner of Education. This initiative works to personalize each child's education. The more authentic data we can collect to support learning and teaching for each student, the more connected students will be. This allows us to maximize each child's opportunities for success and greatly reduce the number of dropouts.

Public education was founded on the premise of developing young people into contributing members of society and citizens of the world. That goal requires a wide instructional focus. SAU #50 has resisted the temptation to dilute the rich comprehensive curriculum that we offer to focus only on standardized test items. It is in this manner that we can personalize education, give a voice to each of our students, and maintain a balanced approach to education.

Teaching is both an art and a science. We have the science at our fingertips in standardized test scores and data collection systems to design and align curriculum. The piece we can, and will, improve is knowing each of our students in a holistic way. We are in the process of developing Follow the Child indicators with which we will be able to measure the growth of each child using multiple indicators that will reflect both the *art* and the *science* of teaching and learning. These will include academic, social, physical, emotional and other indicators that provide initial baseline data on each child in each indicator area from which to build and measure continuous growth.

There are several exciting initiatives underway in Greenland. One example is the many school-wide themes and activities around topics such as heroes which included a Veteran's Day assembly honoring our local veterans. Additionally there is a continuing school-wide wellness program with the focus on healthy eating, physical fitness, and good decision-making. As part of this program, Governor Lynch's wife, Dr. Susan Lynch spoke to parents at an evening gathering on healthy habits for children. As part of the Follow the Child initiative 'My Voice Surveys' were anonymously given to children in grades 3-8. In response to these surveys, focus groups with teachers and children are held and school-wide goals and initiatives are developed. SAU #50 schools have been working closely with the Portsmouth schools on many initiatives including curriculum, assessment, policies, professional development, and sharing resources. Recently Portsmouth High School invited our middle school counselors, principals, and parents to a powerful assembly as part of a national program called Rachel's Challenge. Rachel Scott was the first student killed at Columbine High School. She left behind a journal with five challenges to build safer, more supportive school cultures. Her hope was to start a chain reaction of kindness and compassion.

Along with the Portsmouth Schools, SAU #50 will adopt the challenges which include:

1. Eliminate prejudice by looking for the best in others
2. Dare to dream – set goals – keep a journal
3. Choose your influences – input determines output
4. Kind words – small acts of kindness make a huge impact
5. Start a chain reaction with family & friends

Plans are currently underway to present the Rachel's Challenge middle school program to middle school students in the greater Portsmouth area. An evening program for parents will be part of this presentation.

The SAU #50 office is located next door to the Greenland Central School. Ten years ago the school district purchased the Hayden property on the north side of the school, acquiring an additional 5 acres of land and the house where the SAU office is located. Shortly after the purchase, SAU personnel relocated their office space to the house and each year rent has been charged to the districts that make up SAU #50. Beginning last year, some of the revenue from renting the building is being used to update, upgrade, and renovate the building and existing space. Exterior and interior painting, conversion of unutilized closet and summer room space to additional offices, replacement of roof shingles on the main building and shoring up the foundations on the attached building are all projects recently completed or currently in progress. These important facility upgrades to our building will serve the town well for years to come.

The year 2007 has been outstanding for education in SAU #50. We have made significant strides in developing infrastructure to move our learning organization forward. We know the challenges ahead and we have charted a course to successfully meet them. With the continued support of our communities under the very capable leadership of our district school boards, SAU #50 developed a plan for the continuous professional growth and learning that is needed to prepare our students for the future. We are committed to keeping our focus on the individual student and we will continue to devote all of our energy to help each child become a confident independent learner.

The school community is most fortunate to have the many volunteers and supporters who give generously to the students of Greenland, and we are thankful to the taxpayers for the continued support of the school budget.

I am deeply grateful to our school board members who give their time and energy to the betterment of the school. I am also fortunate to serve on an administrative team made up of Jim Katkin, Business Administrator; Mary Lyons, Director of Pupil Services; Heather Driscoll, Curriculum Coordinator; and Peter Smith, Principal.

In closing, I want to recognize the many dedicated staff members throughout the district and the SAU who, on a daily basis, impact student learning and growth.

Dr. George A. Cushing
Superintendent of Schools

Report of Greenland Central School

Peter D. Smith, Principal

I am pleased to report on another very successful year at the Greenland Central School. During 2007, our staff and students took on many new challenges and they continue to demonstrate commitment to hard work and quality outcomes.

We experienced very little faculty turnover in September and welcomed the following new staff members to our school: *Jonathan Dowling*, Grade 6 Social Studies and Grade 7 Life Skills, *Al Garcia*, Evening Custodian, *Jennifer Katz*, Special Education Teacher and *Louise Provan*, ½ time Special Education Coordinator. We are extremely pleased with the quality, enthusiasm, and experience they bring to their positions and they have made an excellent transition to our school.

We are very proud to be a school that is dedicated to ongoing growth and improvement. Our Greenland Educational Improvement Plan (G.E.I.P.), which is reviewed and revised annually by the Steering Committee, staff, administration, and School Board, continues to be a guiding process and document for our school. Our data gathering, reflection, and self-analysis however, goes much deeper, as we have been careful to seek input regarding satisfaction and perception from all of our stakeholders.

First, I would note that our school is held to a higher standard than most other elementary schools nationwide, through the School Board's commitment to independent evaluation by the New England Association of Schools and Colleges accreditation process. Greenland Central School is one of the longest-standing continually accredited schools in New Hampshire, and we are currently undergoing our ten year reaccreditation self-study process. We will measure our programs and outcomes against rigorous standards that will be validated by a visiting team in March of 2009. Additionally, this past year we began conducting Exit Surveys with our parents in grades 5 and 8 with regard to important components of our school operation including curriculum, instruction, leadership, communication, etc. Through the State of New Hampshire's *Follow the Child* initiative we have conducted two years of student surveys and one year of staff survey utilizing the *My Voice* survey instrument. This process provides a comparison to national data regarding student and staff perceptions about school climate and the learning environment in Greenland.

The Greenland faculty has also been meeting in Professional Learning Communities by subject and grade level with SAU 50 colleagues for the past two years. The Professional Learning Communities have yielded Core Curriculum documents which are aligned with the revised New Hampshire Curriculum Frameworks. These meetings also provide the opportunity for professional staff to interact with colleagues and share "Best Practices" outside of our building.

Ongoing school accreditation, survey response, and aligned curriculum certainly provide us with data and evidence of our effectiveness and success. In terms of more formal measure, we are pleased that the Greenland Central School has again received Approval with Distinction through the New Hampshire State Department of Education school approval process. Our school has again made Adequate Yearly Progress (AYP) as measured by the state's standardized testing, and our students continue to achieve above state and national averages on the state NECAP and the Terra Nova, nationally normed standardized assessments. One can easily imagine the effort and time that is consumed by the assessment and data gathering that we engage in both by mandate and voluntarily to ensure that we are accountable and on target with our decisions and outcomes. We are, however, excited about a number of new initiatives this year, many of which have resulted from parental input and careful decision making by

broad-based committees. In our effort to better meet the needs of all students, ability levels, and learning styles, we have researched and implemented a number of extended learning opportunities with the help of our new Curriculum Integration and Extended Learning Coordinator. New policies have put wellness education in the forefront and our local Wellness Committee has been extremely active in developing many meaningful and engaging learning opportunities to help shape healthy attitudes and behavior within our school community. Our middle school Life Skills program continues to meet with great success, and we hope our new teaching kitchen will soon be in place so that we can begin our food preparation program.

The Greenland kindergarten program was also reviewed this year, as a committee was charged to examine the need and feasibility of a full day program. A recommendation from the committee to expand each of the kindergarten sessions by one hour was accepted by the School Board, with funding in support of this decision to be approved by warrant article at the March School District Meeting. As noted in our Greenland Educational Improvement Plan (G.E.I.P.), the faculty has been engaged in the implementation of new inquiry based, hands on science materials in grades K-8. Additionally, our “standards based” math programs have been updated with enhancements to support differentiated instruction and better formal and informal assessment. Our co-curricular programs are thriving with excellent participation in interscholastic sports, our outstanding drama program, and our newly implemented Recycling Club. School safety has never been better due to our daytime security, emergency drills in collaboration with town safety officials, the installation of a defibrillator, CPR training, and more.

We continue to derive essential support and resources from our parents and the Greenland Parent Organization (GPO) which sponsors educational, social, and fundraising events. The level of commitment and involvement by the GPO is exceptional and has again this year contributed greatly to the success of our school.

We continue to enjoy great benefit from our collaboration with other town agencies and organizations including the Greenland Police, Fire Department, Weeks Library, Women’s Club, Recreation Department, Jason Hussey Memorial Trust, and others.

I commend the staff, students, our school officials, parents and residents who comprise a very dedicated school community that continues to support our mission through a shared commitment to quality education in Greenland.

Peter D. Smith
Principal

Report of Portsmouth High School
Jeffrey T. Collins, *Principal*

I write to you with a great deal of pride regarding Portsmouth High School. It has been stated on more than one occasion that PHS emphasizes the three A's: academics, athletics, and the arts. When you join these pursuits with Clipper Pride, the outcomes are truly amazing.

Student involvement continues to be a prime area of emphasis, and our students have responded to the call to be active and involved. This fall 342 athletes participated in our athletic programs. Many of our varsity teams qualified for their post-season tournaments. The girls Field Hockey team provided the most excitement as they went to the field to play for the state championship. Although they fell just short of their goal; their determination, hard work, and pride were certainly an inspiration. The Clipper Marching Band and Color Guard increased their numbers to 85 strong this year. Their hard work resulted in many accolades and medals in their competitions. Members of the choral program, 125 students strong, have once again proven to inspire us all. Over one half of our students were involved in one of those three programs this fall. Add to these numbers over 400 students who participate in one or more of our clubs, and you have students who are involved and invested in their high school experience. This is Clipper Pride at its best.

Our students continue to strive for academic excellence. We are proud of those students who have maintained their high academic standing over their years here at PHS. We are proud of those students who, after committing themselves to this goal, have made the honor roll for the first time. We are also proud of those who have set their goals for academic achievement but who fell just short and have recommitted themselves for second quarter.

Currently, our faculty and staff have utilized every free moment working toward identifying the core academic competencies in each of the courses taught at Portsmouth High School. Although this work is part of a state mandate, we see this as an opportunity to discuss and identify what all students should know and be able to do upon completion of a particular course. We have made some great gains in this area, yet much still needs to be accomplished. Our next step is to look at how these competencies are taught and assessed in individual classrooms. This is a time-consuming endeavor but the conversations have been, and will undoubtedly continue to be, invaluable as we prepare our students for the next course, the next grade, and beyond.

Due to the leadership of the central office staffs of SAU 50 and 52, Portsmouth High School has been the site for open dialogues between the leaders of the three middle schools, the high school, and the districts. This ongoing dialogue has proven to be extremely beneficial as we discuss the differences and similarities between the schools, the curricula, and the transition of eighth graders into the high school. These meetings have already provided the high school with excellent insight, but I am confident that bigger and better things will certainly grow out of these meetings.

Work is well underway on the implementation of the district's new student management system, Infinite Campus. The new system promises to be an invaluable tool, as it will provide important data with which we can truly "Follow the Child".

We had a year off from state standardized testing. This was caused by the state's decision to switch from New Hampshire Educational Improvement and Assessment Program (NHEIAP) to the New England Common Assessment Program (NECAP). Our juniors were tested in reading and math this fall and will

be assessed in science in May. Our students responded well to the new testing procedures and took the examinations very seriously. Although the results are not due out until the end of February, I am extremely proud of the dedication and seriousness they gave to their tests.

In closing, I would like to thank the many parents who are involved and invested in their student's education. This involvement and support takes on many forms: volunteering at school events, attending Parent Advisory meetings, joining a booster club, going to athletic contests, coming to the fall musical, attending a choral performance, or simply helping out with homework. Much of the student's success can be attributed to the support that they receive, not only at school, but also at home. Your efforts are noticed and are very much appreciated.

Jeffrey T. Collins
Principal

GREENLAND CENTRAL SCHOOL
Statistics for Ten Years Ending June 30, 2007

School Year	Weeks in Year	Males	Females	Total Pupils	* ADM	**ADA	Average Daily Attendance	Percentage of Attendance
1997/98	39	189	193	382	381.3	11.1	370.2	97.0
1998/99	39	193	203	396	382.6	11.6	371.0	97.0
1999/00	39	201	221	422	390.1	12.2	377.9	97.0
2000/01	39	193	190	383	358.0	10.8	347.2	97.0
2001/02	39	195	195	390	367.8	11.2	356.6	97.0
2002/03	39	193	194	387	373.8	13.6	360.2	97.3
2003/04	39	195	190	385	371.7	12.0	359.3	96.7
2004/05	39	210	191	401	384.4	11.0	373.4	97.2
2005/06	39	206	179	385	364.4	11.3	353.1	96.9
2006/07	39	182	175	357	336.3	10.9	325.7	96.8

* Average Daily Membership

** Average Daily Absences

GENERAL FALL ENROLLMENT REPORT
AS OF OCTOBER 2, 2007

GRADE	K	1	2	3	4	5	6	7	8	TOTAL
	27	41	41	37	40	34	50	38	47	355

STATE ASSESSMENT PROGRAM

State Assessment Results K – 12 can be found at:

the School District Website:

www.sau50.k12.nh.us/gcs/

or at the State Website:

http://www.ed.state.us/education/doe/organization/curriculum/NECAP_results.htm

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2007 AND 2006

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT
REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006

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GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT DISCUSSION AND ANALYSIS

JUNE 30, 2007

Within this section of the Greenland, New Hampshire, School District (the School) annual financial report, the School's management provides narrative discussion and analysis of the financial activities of the School for the year ended June 30, 2007. The School's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosure following this section. The discussion focuses on the School's primary government and, unless otherwise noted, component units reported separately from the primary government are not included.

Financial Highlights

- The School's assets exceeded its liabilities by \$2,147,092 (net assets) for the fiscal year reported. This compares to the previous year when the assets exceeded liabilities by \$1,923,113.
- The School had total revenue of \$7,022,364, in which \$5,024,413 came from the collection of district taxes. This is a \$227,800 increase from last year's revenue.
- The School had total expenditures of \$6,798,385, which is a \$413,364 increase from last year. The increase in expenditures is due largely to the general increase in instruction expenses.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$363,779 or 5.3% of total General Fund expenditures including transfers and 5.3% of total General Fund revenues including transfers.
- Total liabilities of the School decreased by \$445,818 to \$5,592,134 during the year. The decrease in the liabilities is due to the decrease in the amounts due on the general obligation bonds.

Overview of the Financial Statements

Management's discussion and analysis introduces the School's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The School also includes in this report additional information to supplement the basic financial statements.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT DISCUSSION AND ANALYSIS

JUNE 30, 2007

(Continued)

Government-wide Financial Statements

The School's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the School's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Assets. This is the School-wide statement of financial position presenting information that includes all of the School's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the School as a whole is improving or deteriorating. Evaluation of the overall economic health of the School would extend to other non-financial factors such as the district tax appropriation or the condition of School infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities which reports how the School's net assets changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the School's activities or functions on revenues provided by the districts taxpayers.

Both governmental-wide financial statements distinguish governmental activities of the School that are periodically supported by taxes and intergovernmental revenues, such as State wide appropriations and from business type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

Notes to the Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

Financial Analysis of the School as a Whole

As year-to-year financial information is accumulated on a consistent basis, changes in net assets may be used to monitor the changing financial position of the School as a whole.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

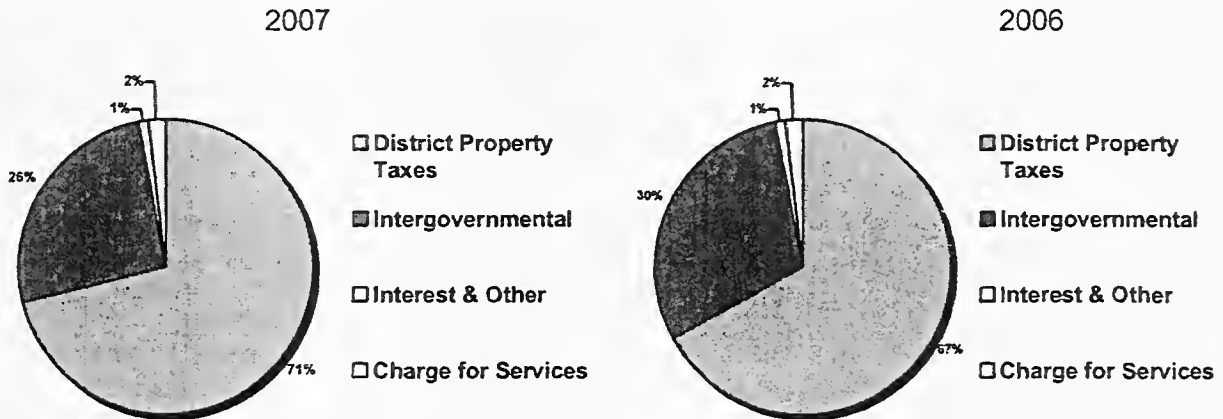
MANAGEMENT DISCUSSION AND ANALYSIS

JUNE 30, 2007

(Continued)

Graphic presentations of selected data from the summary tables follow to assist in the analysis of the School's activities for the years ended June 30, 2007 and 2006.

REVENUES

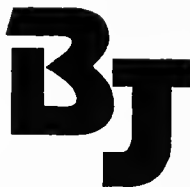


Long-term Debt

At year-end the School had \$5,475,000 in bonds outstanding, of which \$425,000 will be due in the fiscal year 2008. More detail is provided in the notes to financial statements.

Request for Information

This financial report is designed to provide our citizens, taxpayers, and investors with a general overview of the School's finances and to show the School's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the appropriate financial official (Business Administrator) at 48 Post Road, Greenland, New Hampshire 03840.



Bernard, Johnson & Company, P.C.

Certified Public Accountants and Business Advisors

INDEPENDENT AUDITORS' REPORT

Greenland School Board
Greenland School District
Greenland, NH 03870

We have audited the accompanying financial statements of the governmental activities and each major fund of the Greenland, New Hampshire, School District as of and for the years ended June 30, 2007 and 2006, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Greenland, New Hampshire School District at June 30, 2007 and 2006, and the respective changes in financial position, where applicable, thereof and the respective budgetary comparison for the General Fund for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements but are supplementary information required by Government Accounting Standards Board. We have applied certain limited procedures, which consist principally of inquiries of management regarding methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audits were made for the purpose of forming an opinion on the financial statements that collectively comprise the Greenland, New Hampshire School District's basic financial statements. The additional information included in the supplementary statement and schedule section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

 :w.p.c.

Topsfield, Massachusetts
December 19, 2007

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENTS OF NET ASSETS
JUNE 30, 2007 AND 2006

ASSETS	Governmental Activities	
	2007	2006
CURRENT ASSETS:		
Cash	\$ 563,217	\$ 502,592
Accounts receivable	-	200
Due from other governments	54,571	9,128
Due from other funds	22,658	71,121
Inventories	3,580	2,174
Total current assets	644,026	585,215
CAPITAL ASSETS – Net of accumulated depreciation	7,095,200	7,375,850
TOTAL ASSETS	<u>\$7,739,226</u>	<u>\$7,961,065</u>
<u>LIABILITIES & NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 15,089	\$ 12,795
Due to other funds	22,658	71,121
Due to other governments	69,104	18,969
Current portion of general obligation bonds	440,283	449,144
Total current liabilities	547,134	552,029
GENERAL OBLIGATION BONDS - Net of current portion	5,045,000	5,485,923
Total liabilities	5,592,134* 9	6,037,952
NET ASSETS:		
Invested in capital assets	1,609,918	1,440,784
Restricted	173,395	148,538
Unrestricted	363,779	333,791
TOTAL NET ASSETS	<u>2,147,092</u>	<u>1,923,113</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$7,739,226</u>	<u>\$7,961,065</u>

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006

Government Activities:	Expenses	Charge for Services	Grants	Net 2007	Net 2006
Instruction	\$4,640,313	\$ (56,724)	\$ -	\$4,583,589	\$4,161,190
Support services:					
Student services	256,614	-	-	256,614	227,444
Instructional	135,779	-	-	135,779	106,585
General administration-district	262,194	-	-	262,194	241,738
School administration	206,739	-	-	206,739	199,290
Operation of plant	435,797	-	-	435,797	437,207
Student transportation	185,638	-	-	185,638	181,922
Centralized services	26,338	-	-	26,338	15,256
Food service	94,118	(65,876)	-	28,242	25,755
Facilities	22,040	-	-	22,040	92,492
Interest	252,165	-	-	252,165	269,236
Depreciation	280,650	-	-	280,650	280,650
Total government activities	6,798,385	(122,600)	-	6,675,785	6,238,765
General Revenues:					
District property taxes				5,024,413	4,793,464
Intergovernmental				1,811,025	1,793,612
Interest & other				64,326	61,232
Total general revenue				6,899,764	6,648,308
Change in Net Assets				223,979	409,543
Net Assets Beginning				1,923,113	1,513,570
Net Assets Ending				\$2,147,092	\$1,923,113

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

BALANCE SHEETS
GOVERNMENT FUNDS
JUNE 30, 2007 AND 2006

	Governmental Fund Types			
	General	Special Revenue	Expendable Trust	Capital Projects
ASSETS:				
Cash	\$385,001	\$ -	\$166,667	\$11,549
Account receivable	-	-	-	-
Due from other governments	46,609	7,962	-	-
Due from other funds	19,510	3,148	-	-
Inventories	-	3,580	-	-
TOTAL ASSETS	\$451,120	\$14,690	\$166,667	\$11,549
LIABILITIES & FUND BALANCE:				
Liabilities:				
Accounts payable	\$ 15,089	\$ -	\$ -	\$ -
Due to other funds	3,148	7,962	-	11,549
Due to other governments	69,104	-	-	-
TOTAL LIABILITIES	87,341	7,962	-	11,549
Fund Balance:				
Reserved for special purpose	-	6,728	166,667	-
Unreserved	363,779	-	-	-
TOTAL FUND BALANCE	363,779	6,728	166,667	-
TOTAL LIABILITIES AND FUND BALANCE	\$451,120	\$14,690	\$166,667	\$11,549

The accompanying notes are an integral part of these financial statements.

Total Governmental 2007	Total Governmental 2006
-------------------------------	-------------------------------

\$563,217	\$502,592
-	200
54,571	9,128
22,658	71,121
3,580	2,174

<u>\$644,026</u>	<u>\$585,215</u>
------------------	------------------

\$ 15,089	\$ 12,796
22,659	71,121
69,104	18,969

<u>106,852</u>	<u>102,886</u>
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173,395	148,538
363,779	333,791

<u>537,174</u>	<u>482,329</u>
----------------	----------------

<u>\$644,026</u>	<u>\$585,215</u>
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Total governmental fund balance	\$ 537,174
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in funds	7,095,200
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Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	<u>(5,485,282)</u>
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Net assets of governmental activities	<u>\$2,147,092</u>
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GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED BALANCE SHEETS
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2007 AND 2006

	Governmental Fund Types			Fiduciary Fund	Account Group
	General	Special Revenue	Capital Projects	Expendable Trust	General Long-Term Debt
ASSETS:					
Cash	\$385,001	\$ -	\$11,549	\$166,667	\$ -
Accounts receivable	-	-	-	-	-
Due from other governments	46,609	7,962	-	-	-
Due from other funds	19,510	3,148	-	-	-
Inventories	-	3,580	-	-	-
Amount to be provided for employee compensated absences	-	-	-	-	943,503
Amount to be provided for retirement of long-term debt	-	-	-	-	5,485,283
TOTAL ASSETS	\$451,120	\$14,690	\$11,549	\$166,667	\$6,428,786
LIABILITIES & FUND BALANCE:					
Liabilities:					
Accounts payable	\$ 15,089	\$ -	\$ -	\$ -	\$ -
Due to other governments	69,104	-	-	-	-
Due to other funds	3,148	7,962	11,549	-	-
Employee compensated absences	-	-	-	-	943,503
Bonds payable	-	-	-	-	5,485,283
TOTAL LIABILITIES	87,341	7,962	11,549	-	6,428,786
Fund Balance:					
Reserved	-	6,728	-	166,667	-
Unreserved	363,779	-	-	-	-
TOTAL FUND BALANCE	363,779	6,728	-	166,667	-
TOTAL LIABILITIES AND FUND BALANCE	\$451,120	\$14,690	\$11,549	\$166,667	\$6,428,786

The accompanying notes are an integral part of these financial statements

Totals	
(Memorandum Only)	
(Note 1)	
2007	2006
\$ 563,217	\$ 502,592
-	200
54,571	9,128
22,658	71,121
3,580	2,174
943,503	859,976
5,485,283	5,935,067
<u>\$7,072,812</u>	<u>\$7,380,258</u>

\$ 15,089	\$ 12,796
69,104	71,121
22,659	18,969
943,503	859,976
5,485,283	5,935,067
<u>6,535,638</u>	<u>6,897,929</u>
173,395	148,538
363,779	333,791
<u>537,174</u>	<u>482,329</u>
<u>\$7,072,812</u>	<u>\$7,380,258</u>

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006

	Governmental Fund Types			Fiduciary Fund
	General Fund	Special Revenue	Capital Projects	Expendable Trust
REVENUE:				
District tax appropriation	\$5,024,413	\$ -	\$ -	\$ -
Intergovernmental	1,811,025	56,724	-	-
Food and milk sales	-	65,876	-	-
Other	53,024	1,424	2,052	7,826
TOTAL REVENUE	6,888,462	124,024	2,052	7,826
EXPENDITURES:				
Instruction	4,599,384	40,929	-	-
Supporting Services:				
Student services	256,541	73	-	-
Instructional	135,694	85	-	-
General administrative-SAU level	257,394	4,800	-	-
School administrative & business	206,739	-	-	-
Student transportation	185,638	-	-	-
Centralized services	26,338	-	-	-
Operation of plant	435,797	-	-	-
Food service	-	94,118	-	-
Facility expenses	22,040	-	-	-
Debt service – principal	449,785	-	-	-
Debt service – interest	252,164	-	-	-
TOTAL EXPENDITURES	6,827,514	140,005	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	60,948	(15,981)	2,052	7,826
OTHER FINANCING SOURCES (USES):				
Operating transfers in	2,518	16,678	-	16,800
Operating transfers out	(33,478)	(466)	(2,052)	-
TOTAL OTHER FINANCING SOURCES (USES)	(30,960)	16,212	-	16,800
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	29,988	231	-	24,626
FUND BALANCE AT BEGINNING OF YEAR	333,791	6,497	-	142,041
FUND BALANCE AT END OF YEAR	\$ 363,779	\$ 6,728	\$ -	\$166,667

The accompanying notes are an integral part of these financial statements.

(Memorandum Only) (Note 1)	
2007	2006
\$5,024,413	\$4,793,464
1,867,749	1,865,496
65,876	74,372
64,326	61,231
7,022,364	6,794,563
4,640,313	4,233,073
256,614	227,444
135,779	106,585
262,194	241,738
206,739	199,290
185,638	181,922
26,338	15,256
435,797	437,207
94,118	100,127
22,040	92,492
449,785	449,144
252,164	269,236
6,967,519	6,553,514
54,845	241,049
35,996	66,081
(35,996)	(66,081)
-	-
54,845	241,049
482,329	241,280
\$ 537,174	\$ 482,329

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE:						
District tax appropriation	\$5,024,413	\$5,024,413	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	1,788,402	1,811,025	22,623	24,500	56,724	32,224
Food and milk sales	-	-	-	74,000	65,876	(8,124)
Other revenue	17,500	53,024	35,524	-	1,424	1,424
TOTAL REVENUE	6,830,315	6,888,462	58,147	98,500	124,024	25,524
EXPENDITURES:						
Instruction	4,808,894	4,599,384	209,510	30,000	40,929	(10,929)
Supporting services:						
Student services	299,776	256,541	43,235	-	73	(73)
Instructional	129,903	135,694	(5,791)	-	85	(85)
General administrative-SAU	249,009	257,394	(8,385)	-	4,800	(4,800)
School admin & business	206,057	206,739	(682)	-	-	-
Student transportation	205,258	185,638	19,620	-	-	-
Centralized services	12,105	26,338	(14,233)	-	-	-
Operation of plant	488,634	435,797	52,837	-	-	-
Food service	-	-	-	105,284	94,118	11,166
Facility expenses	7,500	22,040	(14,540)	-	-	-
Debt service – principal	450,000	449,785	215	-	-	-
Debt service – interest	252,845	252,164	681	-	-	-
TOTAL EXPENDITURES	7,109,981	6,827,514	282,467	135,284	140,005	(4,721)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(279,666)	60,948	340,614	(36,784)	(15,981)	20,803
OTHER FINANCING SOURCES (USES):						
Operating transfers in	-	2,518	2,518	-	16,678	16,678
Operating transfers out	(16,800)	(33,478)	(16,678)	-	(466)	(466)
TOTAL OTHER FINANCING SOURCES (USES)	(16,800)	(30,960)	(14,160)	-	16,212	16,212
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(296,466)	29,988	326,454	(36,784)	231	37,015
FUND BALANCE AT BEGINNING OF YEAR	333,791	333,791	-	6,497	6,497	-
FUND BALANCE AT END OF YEAR	\$ 37,325	\$ 363,779	\$326,454	\$ (30,287)	\$ 6,728	\$37,015

The accompanying notes are an integral part of these financial statements.

Totals (Memorandum Only) (Note 1)		
Budget	Actual	Variance Favorable (Unfavorable)
\$5,024,413	\$5,024,413	\$ -
1,812,902	1,867,749	54,847
74,000	65,876	(8,124)
17,500	54,448	36,948
6,928,815	7,012,486	83,671
4,838,894	4,640,313	198,581
299,776	256,614	43,162
129,903	135,779	(5,876)
249,009	262,194	(13,185)
206,057	206,739	(682)
205,258	185,638	19,620
12,105	26,338	(14,233)
488,634	435,797	52,837
105,284	94,118	11,166
7,500	22,040	(14,540)
450,000	449,785	215
252,845	252,164	681
7,245,265	6,967,519	277,746
(316,450)	44,967	361,417
-	19,196	19,196
(16,800)	(33,944)	(17,144)
(16,800)	(14,748)	2,052
(333,250)	30,219	363,469
340,288	340,288	-
\$ 7,038	\$ 370,507	\$363,469

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Greenland, New Hampshire, School District (District) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies.

A. Reporting Entity

The District is a subdivision of the State of New Hampshire providing management services for its member school District (Greenland School District).

The District meets the criteria established by the Government Accounting Standards Board (GASB) as a primary governmental entity for financial reporting purposes.

B. Government-Wide and Fund Financial Statements

The GASB issued Statement No. 34 *Basic Financial Statements for State and Local Governments*. GASB Statement No. 34 established new requirements and a new reporting model for the annual financial reports of state and local governments. GASB Statement No. 34 was developed to make annual reports easier to understand and more useful to people who use governmental financial information to make decisions.

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or activity is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The District-wide statements are reported using the *economic resources measurement focus and the accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the District considers to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is made.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006
(CONTINUED)

The following are the School District's governmental fund types:

General Fund - The General Fund is the general operating fund of the School District. All general appropriations that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The funds included in this group are the Federal Projects Funds and Food Service Fund.

Expendable Trust - Expendable trusts are used to account for assets held in a trustee capacity. Expendable trusts (in which the corpus can be spent) are accounted for in a similar fashion to governmental fund types.

D. Employee Compensated Absences

The District does not accrue accumulated unpaid vacation or sick leave in the general fund because the District plans to pay these costs from future resources. Accordingly, the accrued sick pay at June 30, 2007, of \$943,503 for the district is added to the General Long-Term Debt Account Group in accordance with National Council on Governmental Accounting Statement 4, "Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences."

E. Accounting for Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balance since they do not yet constitute expenditures or liabilities. There were no outstanding encumbrances at year end.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006
(CONTINUED)

G. Capital Assets

Capital assets acquired or constructed for the educational purposes of the District, including equipment acquired with a value of \$25,000, are reported in governmental activities in the District-wide statements. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair market value when received. Depreciation is recorded on a straight-line basis over the estimated useful life of each asset. The estimated life ranges from 5-30 years. The costs of normal repair and maintenance are not capitalized.

- H. Summarized Comparative Financial Statements -The financial statements include certain prior-year summarized comparative information in total but not by individual fund types. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2006, from which the summarized information was derived.

2. CASH AND CASH EQUIVALENTS:

The district's cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition

RSA 48:16 requires that all funds belonging to the District deposited in solvent banks within the state, except funds may be deposited in banks outside the state if such banks pledge and deliver collateral to the state treasurer of equal value as the funds deposited. There is no requirement of an in-state bank to collateralize deposits in excess of FDIC insurance.

At June 30, 2007, the bank balances were \$773,655 of which \$100,000 was covered by depository insurance. Of the remainder \$506,988 was insured by private insurance with maximum coverage of \$1,800,000. At June 30, 2007, \$166,667 was deposited with the New Hampshire Public Deposit and Investment Pool managed by MBIA Municipal Investors Corporation.

3. PROPERTY TAXES:

Property taxes levied to support the Greenland, New Hampshire, School District are based on the assessed valuation of the prior April 1st for all taxable real property.

Under State statutes, the Town of Greenland, New Hampshire (an independent governmental unit) collects school district taxes as part of local property tax assessments. As collection agent, the Town is required to pay to the District its share of property tax assessments through periodic payments based on cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes under State statutes.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006
(CONTINUED)

4. GENERAL LONG-TERM DEBT:

General governmental liabilities for retirement of long-term debts are accounted for in the general long-term debt group, except for general obligations debt intended to be serviced by the earnings of an enterprise fund. Amounts due in future periods on long-term debt recorded in the account group are provided by appropriation each year.

At June 30, 2007, the general long-term debt of the District consists of:

1995 Serial Bonds, State guaranteed, due in annual installments of \$65,000 through August, 2007 and \$60,000 through August, 2009, with variable interest (5.7% at June 30, 2007)	\$ 185,000
1995 Serial Bonds, due in annual installments of \$45,000 through August, 2004, and \$40,000 through August, 2009, with variable interest (5.8% at June 30, 2007)	120,000
2003 Serial Bonds, due in annual installments of \$325,000 through August, 2016, and \$320,000 through August, 2022, with variable Interest (3.5% at June 30, 2007)	5,170,000
Note payable, due in semi-annual payments of \$10,302 including interest at 3.30% through August, 2007	<u>10,283</u>
	<u>\$5,485,283</u>

Principal payments with terms in excess of one year mature as follows:

June 2008	\$ 440,283
June 2009	425,000
June 2010	425,000
June 2011	325,000
June 2012	325,000
Thereafter	<u>3,545,000</u>
	<u>\$5,485,283</u>

5. CONTINGENT LIABILITIES - FEDERAL ASSISTANCE:

The District participates in a federally assisted grants program through the New Hampshire Department of Education.

The grants are subject to program compliance audits by the grantors or their representatives. The audits of the contract for or including the year ended June 30, 2007 have not yet been reviewed by the grantor. Accordingly, the District's compliance with applicable contract requirements will be established at some future date after the grantor's review. The amount, if any, of expenditures which may be disallowed by the contracting agencies, cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006
(CONTINUED)

6. INTERGOVERNMENTAL REVENUE:

Intergovernmental revenue represents income received from various federal and state agencies including the state tax for adequacy aid and other various restricted grants-in-aid from federal and state sources.

7. RESTRICTED NET ASSETS:

Restricted net assets are available for the following purposes:

Maintenance and renovation on rental property	\$166,667
Healthy bodies, healthy minds	3,148
Food service fund	<u>3,580</u>
 Total restricted net assets	 <u><u>\$173,395</u></u>

8. FUTURE COMMITMENTS:

The District entered into a long-term contract with an independent bus company to provide pupil transportation until June 30, 2007. There is an option to extend the contract for the two years following the end of the contract on a year to year basis. The District has decided to extend the contract for the year ending June 30, 2008. Terms of the contract include minimum payments plus escalators tied to the consumer price index. Related rental expense for the year ended June 30, 2007 was \$138,650.

9. PENSION PLAN:

Plan Description - Substantially all Greenland School employees participate in the State of New Hampshire Retirement System (the system), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS) plan. All full-time employees are eligible to participate in the system. The system is divided into two employee groups: Group I which includes all employees except fire fighters and police officers and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006
(CONTINUED)

Group I Employees who retire at or after age 60 but before age 65 are entitled to retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. At age 65 the benefit is recalculated at 1.50% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Contributions to the pension plan for the year ended June 30, 2007 totaled \$83,821.

Group II Employees who attain age 45 with 20 years or more of service are entitled to retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

The system also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the State Legislature.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2007

	Federal Projects	Private Projects	School Lunch Programs	Totals
ASSETS:				
Due from other governments	\$7,962	\$ -	\$ -	\$ 7,962
Due from other funds	-	3,148	-	3,148
Inventories	-	-	3,580	3,580
TOTAL ASSETS	\$7,962	\$3,148	\$3,580	\$14,690
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	7,962	-	-	7,962
TOTAL LIABILITIES	7,962	-	-	7,962
Fund Balance:				
Reserved for special purposes	-	3,148	3,580	6,728
Unreserved	-	-	-	-
TOTAL FUND BALANCE	-	3,148	3,580	6,728
TOTAL LIABILITIES AND FUND BALANCE	\$7,962	\$3,148	\$3,580	\$14,690

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2007

	Federal Projects	Private Projects	School Lunch Program	Totals
REVENUES:				
Intergovernmental	\$44,154	\$ -	\$ 12,570	\$ 56,724
Food and milk sales	-	-	65,876	65,876
Other	-	1,024	400	1,424
TOTAL REVENUES	44,154	1,024	78,846	124,024
EXPENDITURES:				
Food service	-	-	94,118	94,118
Instruction	39,053	1,876	-	40,929
Instructional support	85	-	-	85
General administrative - SAU level	4,800	-	-	4,800
Student services	73	-	-	73
TOTAL EXPENDITURES	44,011	1,876	94,118	140,005
EXCESS OF EXPENDITURES OVER (UNDER) REVENUE	143	(852)	(15,272)	(15,981)
OTHER FINANCING SOURCES (USES):				
Operating transfer-In	-	-	16,678	16,678
Operating transfers out	(466)	-	-	(466)
TOTAL OTHER FINANCING SOURCES (USES)	(466)	-	16,678	16,212
EXCESS OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(323)	(852)	1,406	231
FUND BALANCE AT BEGINNING OF YEAR	323	4,000	2,174	6,497
FUND BALANCE AT END OF YEAR	\$ -	\$ 3,148	\$ 3,580	\$ 6,728

**TRANSFER STATION
HOURS OF OPERATION
Wednesday's 8:00 AM – 5:00 PM
Saturday's 8:00 AM – 5:00 PM**

The Town of Greenland requires a dump sticker to be displayed on resident vehicles using the Transfer Station. These are obtained when registering your vehicles – only town residents are allowed to use the facility. If a vehicle is being leased, rented or borrowed, a one-day permit may be obtained from the Town Clerk's office. The Transfer Station is for residential waste only. Businesses are only authorized to use the Transfer Station for recycling paper/cardboard, with a permit.

What is acceptable in the burn pit?

"Brush": Tree tops, limbs, saplings and tree cuttings to include attached leaves, which are three (3) inches in diameter or less.

Leaves and grass clippings are not accepted. They can be disposed of for a small fee at the Smith Farm, Newington Road.

"Untreated Wood": Any timber, board, or sawn dimensional lumber which has not been treated, coated (painted) or preserved.

NOT ACCEPTED are any building materials such as plywood or wafer board, pressed board, drywall, sheet rock, ceiling tiles, shingles or materials that give off toxic smoke, or will not burn.

What is acceptable at the metals pit?

"White Goods": Refrigerators, freezers, (with doors removed), air conditioners, humidifiers, washing machines, clean light iron and other clean light metal. NO pressure vessels of any kind (such as propane tanks, fire extinguishers). To dispose of a refrigerator, air conditioner, freezer or other appliance containing Freon – a Freon removal sticker must be purchased at the Town Office or Transfer Station for \$8.00 to cover the cost of removal and certification of the Freon.

Recycling in Greenland is Mandatory

Paper: Newspapers and inserts, magazines, junk mail, flattened cardboard, cereal boxes, office paper, telephone books, paperback books, envelopes, egg cartons, brown bags.

Paper that CAN NOT BE recycled: Wax-covered boxes (like juice boxes), pizza boxes, food wrappers, paper towels, personal hygiene paper, gift wrap, blueprints and carbon paper.

Plastic– all bottles, containers labeled 1 – 7 (caps removed). Please crush bottles.

Aluminum must now be separated from other materials. Please crush cans.

Glass of any type, color, shape, ceramics, or porcelain can be recycled. Light bulbs or windshields cannot be accepted.

**HOUSEHOLD HAZARDOUS WASTE – SEMI-ANNUAL COLLECTIONS IN PORTSMOUTH –
WATCH FOR DATES FOR 2008.**

Town of Greenland
P.O. Box 100
Greenland, N.H. 03840-0100

BULK RATE
Postage Paid
Permit #1
Greenland, NH
03840

TO: Resident
Greenland, N.H. 03840